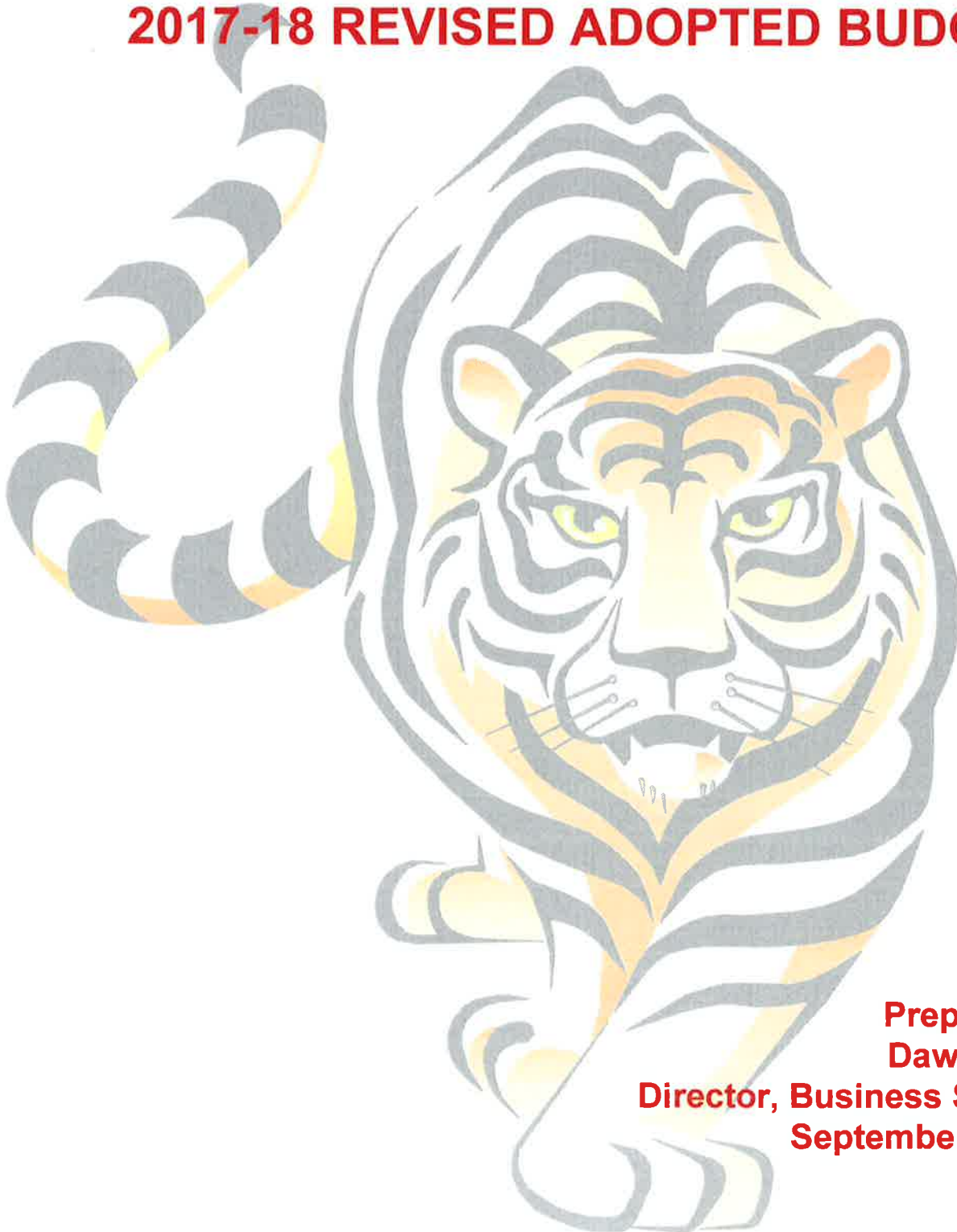


**IMPERIAL UNIFIED SCHOOL DISTRICT
2016-17 UNAUDITED ACTUALS
2017-18 REVISED ADOPTED BUDGET**



**Prepared by:
Dawn Martin
Director, Business Services
September 7, 2017**

UNAUDITED ACTUALS 2016-17 & REVISED ADOPTED 2017-18

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IMPERIAL UNIFIED SCHOOL DISTRICT 2017-18 REVISED ADOPTED BUDGET 2016-17 UNAUDITED ACTUALS INCOME & EXPENDITURES

This budget package represents the 2017-2018 Revised Adopted Budget and the 2016-17 Unaudited Actuals Income & Expenditure figures. The Imperial Unified School District uses the Single Budget Adoption schedule which requires that the budget be adopted by July 1 of each year. The figures shown on these pages for 2016-17 represent unaudited actuals of the June 30, closing figures. The 2017-18 figures are the amounts the Board is now adopting.

2017-18 CALIFORNIA STATE BUDGET

On June 27, 2017, the Governor signed the 2017-18 Budget Act, spending \$183.3 billion from the General Fund and other state funds. The budget package demonstrates strong and ongoing support for high-quality public education in California. It balances the allocations of General Fund revenues between one-time and on-going expenditures, while making deposits to the Budget Stabilization Account/Rainy Day Fund and maintaining reserves for Economic Uncertainties.

Total State expenditures for 2017-18 from all sources is projected to be \$183.3 billion, with total general fund expenditures of \$125.1 billion and a Rainy Day Fund balance of nearly \$8.5 billion. When all funding sources are accounted for (federal, state, and local), the Governor's Budget includes \$92.5 billion for K-12 education programs, with total per-pupil spending of \$15,521 in 2017-18, compared to \$14,898 in 2016-17. While this may be the states per-pupil spending, our district's projected state LCFF average per-pupil funding for 2017-18 is \$8,682 compared to \$8,465 in 2016-17.

K-12 Education Budget Includes:

Prop 98 – The increased general fund revenues result in a year-over-year increase of \$3.1 billion to the Proposition (Prop) 98 minimum funding guarantee with total funding of \$74.5 billion. Since 2011-12, the Prop 98 funding for K-12 education has grown by \$24.1 billion, representing an estimated increase of approximately \$4,043 per student.

Local Control Funding Formula (LCFF) – The Budget includes an increase of \$1.36 billion to continue the State's landmark transition to the Local Control Funding Formula. According to the Legislative Analyst Office (LAO) this increase will bring the formula to 96.87% percent of full implementation.

Cost-of-Living Adjustment - The Budget includes funding for a 1.56% cost-of-living adjustment applied to the Local Control Funding Formula (LCFF) target base grants and specific categorical programs that continue to be funded outside the LCFF, including Special Education, Child Nutrition, Foster Youth, Preschool, and American Indian programs.

Discretionary Funding - The Budget includes \$876.6 million (approximately \$147 per ADA - *\$592,100 estimated IUSD funding*) for one-time unrestricted funding to offset any applicable mandate reimbursement claims owed to employing agencies by

the state. These funds, combined with previous years' investments, will substantially reduce outstanding mandate debt owed to schools.

CTE Incentive Grants – This is the final year of one-time funding for the three year plan: 2015-16: \$400 million / 2016-17: \$300 million / 2017-18: \$200 million. This is a phased in plan with the expectation that school agencies will use LCFF and 9-12 grade span adjustment funds to support the program beginning in 2018-19.

Special Education – The Budget includes a 1.56% COLA increase in funding for special education base programs. As our district costs for special education services continues to increase our funding through our Imperial County SELPA has been declining due to their increased costs to operate the program county wide.

Areas of Concern:

CalSTRS and CalPERS Rate Increases – Employer costs for retirement benefits for both the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) continue to increase eroding the district's reserves. The 32 year plan to eliminate the CalSTRS unfunded liability will mostly be borne by local employing agencies. One-time money may provide relief this year, but long term pressure will be on the LCFF base funding. Neither the Governor nor the Legislature are inclined to provide dedicated funding to address these cost increases for K-12 education.

Local Reserve Limit – Senate Bill (SB) 751 has been amended to make changes to the existing school district reserve cap. If approved by the Legislator and signed by the Governor, in its proposed form, SB 751 would change the existing reserve cap in the following ways:

- Modify the conditions under which the reserve cap is imposed to the year following the year in which funds in the Public School System Stabilization Account (PSSSA) *equals or exceeds* 3% of the Prop 98 funding for school districts for that fiscal year. Current law would impose the reserve cap in the year following *any* contribution to the PSSSA.
 - Requires the State Superintendent of Public Instruction to notify districts when these conditions are met and when they are no longer met.
- Modify the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those funds for all districts.
 - Exempts basic aid school districts and districts with fewer than 2,501 average daily attendance from the reserve cap requirement.

The bill does not change the four existing conditions that must be met to trigger a deposit into the PSSSA nor does it change districts' ability to seek, and county offices of education's ability to grant, a waiver from the cap. It is important to note that the cap would continue to be in effect each year after the PSSSA meets the 3% threshold until the PSSSA balance falls below the 3% threshold, compared to the current cap, which would be in effect for a single year following a deposit into the PSSSA of any size.

2017-18 IUSD GENERAL FUND BUDGET

The assumptions in the district's budget are based on the Adopted 2017-18 State Budget. Several changes have been made since the Adopted Budget in June. These changes are outlined in the following pages and included in this revised adopted budget.

The district budgeted 2017-18 at the prior year P-2 ADA of 4,042.25 (4,000.67 = IUSD, 41.58 = ICOE). At the present time it appears the enrollment is higher but we are not adjusting the LCFF revenue income until after a couple of weeks into the year and we are more certain of the numbers and unduplicated counts.

Revenues and expenditures for the district are divided into two categories: **unrestricted** and **restricted**. **Unrestricted** revenues can be used for any type of expenditure. **Restricted** revenues are restricted to a specific type of expense, (i.e. special education, mental health, migrant, etc.).

The following is a comparison of the revenue and expenditure changes of the district by their unrestricted and restricted nature that are being approved by the Board.

UNRESTRICTED

The unrestricted changes from the 2017-18 Adopted to the 2017-18 Revised Adopted Budget Report are detailed below:

Revenues

- Revenue Limit Sources (8011-8099) - Increased Revenue Limit/EPA funding by \$1,414.11 for LCFF funding changes and property tax adjustments.
- Federal Revenue (8100-8299) – Decreased by \$29,332.05 for MAA revised funding projection.
- State Revenue (8300-8599) - Increased by \$592,100 for one-time discretionary funding, by \$12,023 for mandated block grant funding, and by \$8,162 for lottery adjustment.
- Local Revenue (8600-8799) – Increased by \$732.54 for Imperial County Supervisors Grant carryover.
- Interfund Transfers In (8912-8919) – No changes to this category.

Expenditures

- Certificated Salaries (1000-1999) – Increased by \$242,716 for 2 additional growth teacher positions, staffing changes and step/column adjustments and Perkins salaries moved from restricted.
- Classified Salaries - (2000-2999) - Decreased by \$33,916 for staffing replacement changes, salaries moved to Adult Ed.
- Employee Benefits (3000-3999) – Increased by \$90,155 for staffing changes to certificated and updates to health and welfare benefit selections.
- Materials and Supplies (4000-4999) - Increased by \$71,686.30 for carryovers and revised expenditure projections.

- Other Operating Expenses (5000-5999) - Increased by \$8,454.90 for revised expenditure projections.
- Capital Outlay (6000-6999) - Decreased by \$1,700 for technology monies moved to supplies.
- Other Outgo (7100-7399) - Decreased by \$10,420.91 for revised projections of indirect costs.

Other Financing Sources

- Inter-Fund Transfers In (8900-8929) – No changes to this category.
- Inter-Fund Transfers Out (7600-7629) – No changes to this category.

RESTRICTED

The restricted changes from the Adopted to the Revised Adopted Report are detailed below:

Revenues

- Revenue Limit Sources (8010-8099) – No changes to this category.
- Federal Revenue (8100-8299) - Increased by \$40,867.72 for IDEA, by \$79,686.08 for Title I, by 11,057.44 for Title II, and by \$25,076.65 for revised projected entitlements and carryovers.
- State Revenue (8300-8599) - Increased by \$12,243 for Lottery funding, by \$120,759.63 for CTE Incentive Grant award and carryover and by \$76,021.84 for one-time College Readiness Block Grant funding.
- Local Revenue (8600-8799) - Decreased by \$49,457.96 for SELPA (special education) funding reduction.

Expenditures

- Certificated Salaries (1000-1999) - Decreased by \$80,106 for Ag salaries moved from Perkins to unrestricted.
- Classified Salaries (2000-2999) - Increased by \$14,233 for 1 instructional aide growth position and revised salary projections.
- Employee Benefits (3000-3999) - Increased by \$9,137 for updates to health and welfare benefit selections.
- Materials and Supplies (4000-4999) - Increased by \$407,757.27 for revised textbook and categorical carryover expenditure projections.
- Other Operating Expenses (5000-5999) - Increased by \$200 for revised dues and membership projections.
- Capital Outlay (6000-6999) – No changes to this category.
- Other Outgo (7100-7399) - Increased by \$10,499 for revised indirect costs.

Other Financing Sources

- Inter-Fund Transfers In (8900-8929) - No changes to this category.
- Inter-Fund Transfers Out (7600-7629) - No changes to this category.

INCOME

LOCAL CONTROL FUNDING FORMULA (LCFF) APPORTIONMENT – Under LCFF and based on 4,024.25 ADA ($4,000.67 = \text{IUSD} / 41.58 = \text{ICOE}$), the district will receive our 2017-18 funding in the following manner:

· Local Control Funding Formula Target		\$36,244,791
· Local Control Funding Formula Floor		\$34,218,701*
· LCFF Need (Target minus Floor)		<u>\$2,026,090</u>
· Multiply Need by GAP funding rate	43.19%	\$875,068*
· Economic Recovery Payment		<u>0</u>
· LCFF Transition Funding		\$35,093,769*
Consisting of:		
· State Aid		\$30,128,471
· Property Taxes		<u>\$4,965,298</u>
· Total 2017-18 LCFF Funding		\$35,093,769

The LCFF target is projected to be fully funded by the 2020-21 school year with annual incremental increases. Funding is based on ADA changes, varying year to year gap differences, 2 year average formulas and taking into account changes for property taxes, and pupil count percentage changes.

FEDERAL - This budget includes IDEA, Title I, Title II and Title III projected funding and revised carryover amounts.

STATE - Lottery income was projected at \$146 unrestricted/\$48 restricted per ADA, and will be monitored and adjusted as the year progresses. The district elected to participate in the Mandated Block Grant and has budgeted these monies. The budget also includes One-Time Discretionary funding provided at an estimated \$147 per ADA based on 16-17 P-2 ADA. The remaining categorical programs have been included with applicable carry-overs and restricted ending balances. This information will be adjusted as actual allocations are received.

LOCAL – This budget includes Community Redevelopment RDA funding, CCPT Grant carryover, and Special Education AB602 SELPA funding.

OTHER FINANCING SOURCES - Transfers of \$33,000 from Developer Fees (Fund 250) for allowable administrative costs.

EXPENDITURES

SALARIES/BENEFITS - Certificated budgets includes 5 growth teaching positions and replacements staff changes. Classified is budgeted with staffing replacements changes and 1 special education instructional aide growth support position filled. Step/column increases have been budgeted and no negotiated increases have been included. Benefit rates budgeted for 2017-18 are: STRS-14.43%, PERS-15.531%, FICA-6.2%, Medicare-1.45%, Unemployment Insurance-0.05%, Workers' Comp.-2.19%, OPEB-0.645%. STRS benefits are paid on all certificated earnings including extra duty, hourly and summer school. Health insurance costs are figured at the current entitlement of \$8,316.50 per year for employee only certificated and administrative, \$13,243.30 for employee plus one and \$17,408.10 family for certificated and administrative. Full time classified employees receive an entitlement of \$8,316.50 for employee only, \$11,393.50 for employee plus one and \$13,921.50 for family. Health insurance entitlements are capped through collective bargaining negotiations.

OTHER (THAN RETIREMENT) POST-EMPLOYMENT BENEFITS-OPEB- Currently the district has twelve retirees receiving post-retirement health benefits. These are paid on the pay-as-you go method. The district is not funding the annual required contribution (ARC) of \$439,854 towards future health benefits. Retirees are removed from the district insurance when they reach age 65. The district offers no Golden Handshake program.

SUPPLIES/OPERATING EXPENSES/CAPITAL OUTLAY - The supplies and expense budgets for school sites and departments are unchanged from 2016-17. This budget includes expenses for Capital Renewal projects and continuing school resource officer services for all sites.

OTHER OUTGO - A budget transfer of \$75,000 to the cafeteria is included to partly compensate for the loss of Meals for the Needy income previously received.

CONTRIBUTIONS - With Transportation moved into the LCFF there will be no contribution reflected below but the current encroachment for transportation above the funding previously received is \$1,299,195 (including the purchase of one van). Below is the amount of Unrestricted General Fund money needed to operate remaining Restricted Programs. For 2017-18, these projected amounts are:

Special Ed. IDEA (3310)	\$	13,406
Medi-Cal (5640)	\$	100,429
Special Education (6500)	\$	2,947,144
Mental Health (6512)	\$	98,972
Routine Restricted Maintenance (8150)	\$	1,185,850
TOTAL CONTRIBUTIONS	\$	4,345,801

Special Ed receives an allocation from the state which is insufficient to cover the expenses of running the programs. The Routine Restricted Maintenance account is primarily a bookkeeping procedure used because the district has received state funds for building projects. This is the maintenance department (not including custodial) budget.

RESERVE/CONTINGENCY - The components of the ending fund balance consist of the state required 3% Reserve for Economic Uncertainty (REU) which is budgeted at \$1,310,863. Also budgeted is \$2,500 for revolving fund, \$915,850.46 for the restricted ending balance and the Contingency (Unappropriated Ending Balance) is \$2,975,656.85 which is the balance of all these reserve amounts. Anything not included in this budget must be funded by contingency, by additional income, or by a decrease in another area of expenditure.

CASH BALANCE/CASH FLOW - The General Fund cash balance at June 30, 2017 was \$8,659,892. With the implementation of LCFF the district is not anticipating a cash-flow problem in 2017-18. If cash flow, were to drastically change the district could borrow from the Special Reserve for Capital Projects (fund 400) or Capital Facilities Fund (fund 250) upon prior board action approval. Cash-flow projections for 2017-18 are included as section (I) of this package.

2016-17 DISTRICT UNAUDITED GENERAL FUND REPORTS

The information that is being provided refers to the Unaudited Actual reports compiled for the fiscal year 2016-17.

GENERAL FUND BEGINNING BALANCE/ ENDING BALANCE

The July 1, 2016 General Fund beginning balance was \$6,366,036.60, and the ending balance was \$6,601,763.07, for an increase of \$235,726.47. This ending balance includes one-time discretionary funding of \$838,926 received in the current year and Prop 39 funds of \$229,031 that were not transferred out, for a total of \$1,067,957 in one-time general fund revenues. The 2016-17 fund balance increase resulted in us spending \$832,231 of these one-time funds which would have been this years' operating deficit absent these funds.

In an attempt to reduce/eliminate this deficit the district has looked into *possible* unrestricted reductions consisting of:

- \$559,566 Certificated and classified positions
- \$175,000 Textbook adoptions
- \$734,566 Total

INCOME - The LCFF Revenue Sources comprise 86% of the General Fund income before the states, CalSTRS On-Behalf adjustment entry and 83% after the adjustment entry.

EXPENDITURES - Salaries and benefits comprised 87% of the General Fund operating budget before and after the state CalSTRS On-Behalf adjustment entry.

The CalSTRS On-Behalf adjustment of \$1,399,791 is the proportionate share of our 2014-15 STRS creditable earnings for the state's share of the unfunded liability that is being recorded to each employing agencies financials. This does not affect our ending fund balance but will have a negative impact on our GASB financial statements which can ultimately affect our credit rating.

CONCLUSION FOR GENERAL FUND

The General Fund is the chief operating fund of the district. All transactions concerning the ordinary operations of the district including education, transportation services, Special Education and Regional Occupation Programs are accounted for in the General Fund. All income and expenditures not required to be accounted for in a different fund (such as State School Building Fund, Bond Fund or Cafeteria Fund) are accounted for in the General Fund.

The district has grown continuously for the last 28 years (with the exception of the 2008-09 school year) due to a large amount of residential housing development. During that time we have constructed IAHS, TL Waggoner, Frank Wright Middle School, a new science wing, a new Band/Library facility at IHS, and have obtained many portable classrooms to accommodate the growth. The district has purchased the land for the new Imperial Cross Elementary school site, the future district office

and the maintenance/transportation facility. While the district must prepare for future growth, it must also be aware that there is a potential for declining enrollment and possible loss in ADA for students transferring to the local Charter Schools. Since the major part of the district's revenue is generated by ADA, if there is a decline in enrollment, the district will have to adjust its expenditures accordingly. And under LCFF any decline in enrollment could drastically impact the districts funding.

This Revised Adopted Budget is my best estimate at this time of the General Fund's financial position. Budget revisions are sent the Board during the fiscal year to account for any changes and to keep the information current. Two interim reports will be presented during the coming fiscal year to keep the Board informed of the district's financial position. These are for the periods ending October 31, 2017 and January 31, 2018.

FORMS INCLUDED FOR THE REVISED ADOPTED BUDGET

Part A - State Budget Forms - These forms are state required. The 2016-17 Unaudited Actual figures include accruals for income and expenditures, and Budget figures for 2017-18. This report is in the state SACS software report format.

Part B - Budget Summary - This report shows the 2017-18 budget which is separated by unrestricted and restricted income and expenditures.

Part C - Multi-Year Projections - For fiscal years 2017-18 through 2019-20.

Part D - Indirect Cost Rate/PCRAF/Program Cost report - These are state required forms which allocates the expenditures by program and calculates the district's indirect cost rate. The district's calculated indirect cost rate for 2018-19 is \$3.95%.

Part E - GANN Limit Calculation - This is the required state GANN Limit calculation. A resolution adopting this limit will be presented to the Board on this agenda. The district does not require an increase to the Gann Limit calculation in 2016-17.

Part F - Maintenance of Effort Report - These state reports show the Maintenance of Effort calculations for Federal Programs under the No Child Left Behind, Maintenance of Effort Expenditures (NCMOE) and for Special Education under the (SEMOE) and (SEMB) calculation. The district was compliant in this area.

Part G - Assets / Debt Forms - This report shows the district's total assets and liabilities.

Part H - Technical Reviews - These are state forms required to determine that the figures have been reported correctly.

Part I - Cash Flow for 2017-18 - This report shows the projected cash flow for current year. If funding stays as anticipated the district will end the 2017-18 school year with \$6,509,070.

Part J - Variance Report - This report shows changes from the Adopted Budget to the Revised Adopted budget.

Part K - Developer Fee Report - This report shows the district's income and expenditures in the 2016-17 school year.

OTHER FUNDS

ADULT EDUCATION – FUND 11

The Adult Ed Fund beginning balance at July 1, 2016 was \$2,644.29 and an ending balance of \$28,390.28. As of July 31, 2017 this fund has a cash balance of \$28,828.64. These funds are used for adult education of basic skills and English as a second language.

CAFETERIA FUND - FUND 13

The Cafeteria Fund beginning balance for July 1, 2016 was \$249,450.96 (including \$85,067 in inventory) and an ending balance of \$260,141.08. In 16-17 the General Fund budgeted a contribution of \$75,000 but did not need to process this transfer. For 2017-18 the district continues the \$75,000 contribution. As of July 31, 2017 the cafeteria had a cash balance of \$137,309.10.

BUILDING FUND – FUND 21

This Building Fund was opened in 2016-17 for the General Obligation Bond proceeds and had an ending fund balance of \$25,777,486.86. As of July 31, 2017 the building fund had a cash balance of \$25,777,487.29. This fund will be used to record building projects.

CAPITAL FACILITIES FUND (DEVELOPER FEES) - FUND 25

The Developer Fee Fund beginning balance at July 1, 2016 was \$11,541,151.69. The ending balance in this fund as of June 30, 2017 was \$11,062,693.58. As of July 31, 2017 this fund had a cash balance of \$11,070,080.42. See section (K) for details of income and expenditures in 2016-17 for this fund.

Developer Fees are used by the district for projects to mitigate the impact of growth. The district uses developer fees to lease or purchase portable classrooms for growth. These funds have been used to pay for professional services to help mitigate agreements, provide district with a Facilities Plan, analyze establishment of a Mello-Roos district, and for the gym locker room addition. In addition, Developer Fees have been used to pay part of the district's share of state construction and modernization projects ding Frank Wright Middle School, the Band/Library facility, and the new Science Wing at Imperial High School. In 2016-17 the district used these

funds for five (5) new portables at Imperial High School and the relocation of the board room.

Currently the district is charging Level II Fees of \$4.50 per square foot for residential development which is authorized by the district's Facility Needs Analysis. Commercial development in the district is charged at \$.56 per square foot.

There are currently several areas being developed in the IUSD, however the number and frequency of permits being pulled is relatively slow.

SPECIAL RESERVE FUND FOR CAPITAL PROJECTS - FUND 40

Special Reserve Fund for Capital Projects had an ending balance of \$932,936.68 as of June 30, 2017. As of July 31, 2017, this fund shows, a cash balance of \$926,936.71. This fund must be used to pay for capital projects which cannot be paid for by Bond, Developer Fee Funds or State School Building Funds.

The board indicated its intention to restore the monies that were transferred out for employee health insurance benefits associated with the 2012-13 negotiations. At a percentage of approximately 10% in years when the district had a positive ending balance. While the district does reflect an excess this year, without one-time funding there would have been an operating deficit, so no transfer was allocated for this budget year. If the district can reduce the current deficit and we are able to pay this fund back at a rate of 20% per year it would take 5 years to replenish what was transferred out for employee health insurance benefits. The actual transfer percentage would be assessed at the conclusion of each school year. As of this report we have only made one transfer back to this fund.

Along with restoring the monies transferred out it would be prudent of the board to start planning to begin to transfer additional monies into this fund for future building projects.

RECOMMENDATION

It is my recommendation that the Board of Trustees adopt this budget document as its 2017-18 Revised Adopted Budget and the 2016-17 Unaudited Actual Report.



A positive certification that Imperial Unified School District will meet its fiscal obligations for the current and two subsequent years.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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Unaudited Actuals
FINANCIAL REPORTS
2016-17 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)	
	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.	
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	\$24,735,997.93
	Appropriations Subject to Limit	\$24,735,997.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	3.95%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,204,413.94	0.00	34,204,413.94	35,404,974.65	0.00	35,404,974.65	3.5%
2) Federal Revenue		8100-8299	0.00	1,264,804.83	1,264,804.83	95,386.66	1,595,489.75	1,690,876.41	33.7%
3) Other State Revenue		8300-8599	1,598,478.08	2,376,384.65	3,974,862.73	1,370,737.00	2,746,088.33	4,116,825.33	3.6%
4) Other Local Revenue		8600-8799	549,036.68	968,091.19	1,517,127.87	153,683.08	899,153.01	1,052,836.09	-30.6%
5) TOTAL, REVENUES			36,351,928.70	4,609,280.67	40,961,209.37	37,024,781.39	5,240,731.09	42,265,512.48	3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,049,313.79	2,430,610.16	19,479,923.95	17,595,087.00	2,615,367.00	20,210,454.00	3.8%
2) Classified Salaries		2000-2999	4,798,263.93	1,507,964.52	6,306,228.45	4,915,984.00	1,667,799.00	6,583,783.00	4.4%
3) Employee Benefits		3000-3999	6,905,573.61	2,850,040.15	9,755,613.76	7,609,190.00	3,214,784.57	10,823,974.57	11.0%
4) Books and Supplies		4000-4999	1,329,072.80	692,344.91	2,021,417.71	1,585,625.72	1,438,703.14	3,024,328.86	49.6%
5) Services and Other Operating Expenditures		5000-5999	1,747,829.32	410,256.95	2,158,086.27	2,020,779.49	395,346.83	2,416,126.32	12.0%
6) Capital Outlay		6000-6999	494,751.05	174,424.62	669,175.67	112,909.00	83,651.00	196,560.00	-70.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	355,994.02	0.00	355,994.02	365,178.49	0.00	365,178.49	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,777.68)	50,777.68	0.00	(75,453.00)	75,453.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,630,020.84	8,116,418.99	40,746,439.83	34,129,300.70	9,491,104.54	43,620,405.24	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,721,907.86	(3,507,138.32)	214,769.54	2,895,480.69	(4,250,373.45)	(1,354,892.76)	-730.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,956.93	0.00	20,956.93	33,000.00	0.00	33,000.00	57.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
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	(3,710,227.90)	3,710,227.90	0.00	(4,345,800.90)	4,345,800.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,689,270.97)	3,710,227.90	20,956.93	(4,387,800.90)	4,345,800.90	(42,000.00)	-300.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,636.89	203,089.58	235,726.47	(1,492,320.21)	95,427.45	(1,396,892.76)	-692.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,748,703.24	617,333.36	6,366,036.60	5,781,340.13	820,422.94	6,601,763.07	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,748,703.24	617,333.36	6,366,036.60	5,781,340.13	820,422.94	6,601,763.07	3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,748,703.24	617,333.36	6,366,036.60	5,781,340.13	820,422.94	6,601,763.07	3.7%
2) Ending Balance, June 30 (E + F1e)			5,781,340.13	820,422.94	6,601,763.07	4,289,019.92	915,850.39	5,204,870.31	-21.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	820,423.01	820,423.01	0.00	915,850.46	915,850.46	11.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,222,394.00	0.00	1,222,394.00	1,310,863.00	0.00	1,310,863.00	7.2%
Unassigned/Unappropriated Amount		9790	4,556,446.13	(0.07)	4,556,446.06	2,975,656.92	(0.07)	2,975,656.85	-34.7%

			2016-17 Unaudited Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	8,295,264.20	364,627.32	8,659,891.52			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	2,500.00	0.00	2,500.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	34,202.54	0.00	34,202.54			
4) Due from Grantor Government		9290	139,120.10	767,126.09	906,246.19			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			8,471,086.84	1,131,753.41	9,602,840.25			
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	2,689,746.63	24,752.06	2,714,498.69			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	286,578.13	286,578.13			
6) TOTAL, LIABILITIES			2,689,746.63	311,330.19	3,001,076.82			
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) - (I6 + J2)	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
			5,781,340.21	820,423.22	6,601,763.43			
								% Diff Column C & F

Description			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,590,640.00	0.00	23,590,640.00	25,024,656.00	0.00	25,024,656.00	6.1%
Education Protection Account State Aid - Current Year		8012	5,413,032.00	0.00	5,413,032.00	5,103,815.00	0.00	5,103,815.00	-5.7%
State Aid - Prior Years		8019	(162,967.00)	0.00	(162,967.00)	(87,206.00)	0.00	(87,206.00)	-46.5%
Tax Relief Subventions									
Homeowners' Exemptions		8021	65,914.00	0.00	65,914.00	65,914.00	0.00	65,914.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,120,484.92	0.00	6,120,484.92	6,120,485.00	0.00	6,120,485.00	0.0%
Unsecured Roll Taxes		8042	668,251.10	0.00	668,251.10	668,251.00	0.00	668,251.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	49,661.73	0.00	49,661.73	49,662.00	0.00	49,662.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,937,724.00)	0.00	(1,937,724.00)	(1,937,724.00)	0.00	(1,937,724.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	398,190.54	0.00	398,190.54	398,191.00	0.00	398,191.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	440.85	0.00	440.85	440.85	0.00	440.85	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(220.43)	0.00	(220.43)	(220.43)	0.00	(220.43)	0.0%
Subtotal, LCFF Sources			34,205,703.71	0.00	34,205,703.71	35,406,264.42	0.00	35,406,264.42	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,289.77)	0.00	(1,289.77)	(1,289.77)	0.00	(1,289.77)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years				8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES					34,204,413.94	0.00	34,204,413.94	35,404,974.65	0.00	35,404,974.65	3.5%
FEDERAL REVENUE											
Maintenance and Operations				8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement				8181	0.00	610,573.24	610,573.24	0.00	627,292.15	627,292.15	2.7%
Special Education Discretionary Grants				8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs				8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities				8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds				8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds				8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds				8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA				8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs				8285	0.00	18,248.00	18,248.00	0.00	18,248.00	18,248.00	0.0%
Pass-Through Revenues from Federal Sources				8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic			3010	8290		486,002.41	486,002.41		698,957.85	698,957.85	43.8%
Title I, Part D, Local Delinquent Programs			3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality			4035	8290		50,495.56	50,495.56		103,076.44	103,076.44	104.1%
Title III, Part A, Immigrant Education Program			4201	8290		6,395.00	6,395.00		5,735.00	5,735.00	-10.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		69,202.35	69,202.35		115,180.31	115,180.31	66.4%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,888.27	23,888.27	95,386.66	27,000.00	122,386.66	412.3%
TOTAL, FEDERAL REVENUE			0.00	1,264,804.83	1,264,804.83	95,386.66	1,595,489.75	1,690,876.41	33.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	982,459.00	0.00	982,459.00	747,656.00	0.00	747,656.00	-23.9%
Lottery - Unrestricted and Instructional Materials		8560	611,321.81	203,198.03	814,519.84	595,826.00	195,888.00	791,714.00	-2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		229,031.00	229,031.00		229,031.00	229,031.00	0.0%
Career Technical Education Incentive									

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		280,356.39	280,356.39		515,116.63	515,116.63	83.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00				
All Other State Revenue	All Other	8590	4,697.27	1,663,799.23	1,668,496.50	27,255.00	1,806,052.70	1,833,307.70	9.9%
TOTAL, OTHER STATE REVENUE			1,598,478.08	2,376,384.65	3,974,862.73	1,370,737.00	2,746,088.33	4,116,825.33	3.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	145,944.95	145,944.95	0.00	145,944.95	145,944.95	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,563.63	0.00	50,563.63	48,000.00	0.00	48,000.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	56,654.54	56,654.54	0.00	79,477.54	79,477.54	40.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	220.43	0.00	220.43	220.43	0.00	220.43	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	498,252.62	0.00	498,252.62	105,462.65	8,906.52	114,369.17	-77.0%
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		765,491.70	765,491.70		664,824.00	664,824.00	-13.2%
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			549,036.68	968,091.19	1,517,127.87	153,683.08	899,153.01	1,052,836.09	-30.6%
TOTAL REVENUES			36,351,928.70	4,609,280.67	40,961,209.37	37,024,781.39	5,240,731.09	42,265,512.48	3.2%

Description		2016-17 Unaudited Actuals			2017-18 Budget		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
CERTIFICATED SALARIES							
	1100	14,893,433.77	1,665,669.26	16,559,103.03	15,415,701.00	1,828,658.00	17,244,359.00
	1200	474,441.02	721,817.40	1,196,258.42	483,845.00	735,965.00	1,219,810.00
	1300	1,542,220.00	0.00	1,542,220.00	1,556,322.00	6,730.00	1,563,052.00
	1900	139,219.00	43,123.50	182,342.50	139,219.00	44,014.00	183,233.00
		17,049,313.79	2,430,610.16	19,479,923.95	17,595,087.00	2,615,367.00	20,210,454.00
TOTAL, CERTIFICATED SALARIES							
CLASSIFIED SALARIES							
	2100	629,535.32	690,542.10	1,320,077.42	527,421.00	779,414.00	1,306,835.00
	2200	2,866,048.24	671,065.40	3,537,113.64	3,026,208.00	677,062.00	3,703,270.00
	2300	389,748.42	83,910.00	473,658.42	399,223.00	148,296.00	547,519.00
	2400	682,333.54	58,204.86	740,538.40	713,630.00	60,060.00	773,690.00
	2900	230,598.41	4,242.16	234,840.57	249,502.00	2,967.00	252,469.00
		4,798,263.93	1,507,964.52	6,306,228.45	4,915,984.00	1,667,799.00	6,583,783.00
TOTAL, CLASSIFIED SALARIES							
EMPLOYEE BENEFITS							
	3101-3102	2,115,644.57	1,679,516.12	3,795,160.69	2,536,622.00	1,903,132.57	4,439,754.57
	3201-3202	599,744.30	228,430.41	828,174.71	735,655.00	269,000.00	1,004,655.00
	3301-3302	608,392.20	162,978.21	771,370.41	632,232.00	171,378.00	803,610.00
	3401-3402	3,028,764.40	677,613.08	3,706,377.48	3,055,592.00	747,708.00	3,803,300.00
	3501-3502	10,200.30	1,948.58	12,148.88	11,255.00	2,138.00	13,393.00
	3601-3602	401,462.10	73,877.47	475,339.57	493,000.00	93,802.00	586,802.00
	3701-3702	141,365.74	25,676.28	167,042.02	144,834.00	27,626.00	172,460.00
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00
	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00
		6,905,573.61	2,850,040.15	9,755,613.76	7,609,190.00	3,214,784.57	10,823,974.57
TOTAL, EMPLOYEE BENEFITS							
BOOKS AND SUPPLIES							
	4100	243,127.72	187,183.00	430,310.72	243,500.00	272,181.33	515,681.33
	4200	52,047.80	3,899.41	55,947.21	4,384.70	7,097.86	11,482.56
	4300	954,913.89	321,619.00	1,276,532.89	1,205,109.76	1,003,670.31	2,208,780.07
TOTAL, BOOKS AND SUPPLIES							
% Diff Column C & F							
Certificated Teachers' Salaries							4.1%
Certificated Pupil Support Salaries							2.0%
Certificated Supervisors' and Administrators' Salaries							1.4%
Other Certificated Salaries							0.5%
TOTAL, CERTIFICATED SALARIES							3.8%
CLASSIFIED SALARIES							
Classified Instructional Salaries							-1.0%
Classified Support Salaries							4.7%
Classified Supervisors' and Administrators' Salaries							15.6%
Clerical, Technical and Office Salaries							4.5%
Other Classified Salaries							7.5%
TOTAL, CLASSIFIED SALARIES							4.4%
EMPLOYEE BENEFITS							
STRS							17.0%
PERS							21.3%
OASDI/Medicare/Alternative							4.2%
Health and Welfare Benefits							2.6%
Unemployment Insurance							10.2%
Workers' Compensation							23.4%
OPEB, Allocated							3.2%
OPEB, Active Employees							0.0%
Other Employee Benefits							0.0%
TOTAL, EMPLOYEE BENEFITS							11.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials							19.8%
Books and Other Reference Materials							-79.5%
Materials and Supplies							73.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	78,983.39	179,643.50	258,626.89	132,631.26	155,753.64	288,384.90	11.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,329,072.80	692,344.91	2,021,417.71	1,585,625.72	1,438,703.14	3,024,328.86	49.6%
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	32,683.40	68,803.82	101,487.22	30,291.35	75,979.96	106,271.31	4.7%
Dues and Memberships		5300	13,460.04	165.00	13,625.04	18,805.00	200.00	19,005.00	39.5%
Insurance		5400 - 5450	168,923.69	0.00	168,923.69	157,874.00	0.00	157,874.00	-6.5%
Operations and Housekeeping Services		5500	733,946.32	0.00	733,946.32	687,800.00	0.00	687,800.00	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,380.84	30,836.21	192,217.05	426,619.21	57,365.40	483,984.61	151.8%
Transfers of Direct Costs		5710	(55,507.00)	55,507.00	0.00	(64,155.00)	64,155.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(92.58)	0.00	(92.58)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	624,684.10	254,944.92	879,629.02	692,444.93	197,646.47	890,091.40	1.2%
Communications		5900	68,350.51	0.00	68,350.51	71,100.00	0.00	71,100.00	4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,747,829.32	410,256.95	2,158,086.27	2,020,779.49	395,346.83	2,416,126.32	12.0%

Description			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	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	0.0%	
Land Improvements				6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings				6200	6,500.00	19,950.00	26,450.00	26,000.00	20,001.00	46,001.00	73.9%
Books and Media for New School Libraries or Major Expansion of School Libraries				6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment				6400	488,251.05	140,074.62	628,325.67	86,909.00	46,750.00	133,659.00	-78.7%
Equipment Replacement				6500	0.00	14,400.00	14,400.00	0.00	16,900.00	16,900.00	17.4%
TOTAL, CAPITAL OUTLAY					494,751.05	174,424.62	669,175.67	112,909.00	83,651.00	196,560.00	-70.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements			7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools			7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices			7142		355,994.02	0.00	355,994.02	365,178.49	0.00	365,178.49	2.6%
Payments to JPAs			7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices			7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs			7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223				0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221				0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222				0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223				0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	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)			355,994.02	0.00	355,994.02	365,178.49	0.00	365,178.49	2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(50,777.68)	50,777.68	0.00	(75,453.00)	75,453.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,777.68)	50,777.68	0.00	(75,453.00)	75,453.00	0.00	0.0%
TOTAL EXPENDITURES			32,630,020.84	8,116,418.99	40,746,439.83	34,129,300.70	9,491,104.54	43,620,405.24	7.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,956.93	0.00	20,956.93	33,000.00	0.00	33,000.00	57.5%
(a) TOTAL, INTERFUND TRANSFERS IN			20,956.93	0.00	20,956.93	33,000.00	0.00	33,000.00	57.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	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	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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		8880	(3,710,227.90)	3,710,227.90	0.00	(4,345,800.90)	4,345,800.90	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			(3,710,227.90)	3,710,227.90	0.00	(4,345,800.90)	4,345,800.90	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,689,270.97)	3,710,227.90	20,956.93	(4,387,800.90)	4,345,800.90	(42,000.00)	-300.4%

Imperial Unified (63164) - 16/17 Unaudited Actuals						v18.2a
LOCAL CONTROL FUNDING FORMULA						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 0.000%
						3 yr average 53.07% 53.07% 2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,083	737	830	-	10,753,006
Grades 4-6	913.20	7,189		763	-	7,261,803
Grades 7-8	643.36	7,403		786	-	5,268,317
Grades 9-12	1,242.57	8,578	223	934	-	12,096,591
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,042.25	30,791,573	1,193,272	3,394,872	-	35,379,717
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						35,650,233
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						1/2 -
CALCULATE LCFF FLOOR						
						12-13 Rate 16-17 ADA
Current year Funded ADA times Base per ADA						5,325.18 4,042.25 21,525,709
Current year Funded ADA times Other RL per ADA						47.66 4,042.25 192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,839.25	4,042.25	7,434,708
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						32,391,038
CALCULATE LCFF PHASE-IN ENTITLEMENT						2016-17
LOCAL CONTROL FUNDING FORMULA TARGET						35,650,233
LOCAL CONTROL FUNDING FORMULA FLOOR						32,391,038
LCFF Need (LCFF Target less LCFF Floor, if positive)						3,259,195
Current Year Gap Funding					56.08%	1,827,652
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						34,218,690
CALCULATE STATE AID						
Transition Entitlement						34,218,690
Local Revenue (including RDA)						(5,363,709)
Gross State Aid						28,854,981
CALCULATE MINIMUM STATE AID						
			12-13 Rate	16-17 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,372.84	4,042.25		21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(5,363,709)
Subtotal State Aid for Historical RL/Charter General BG						16,354,653
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,592,620
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						28,854,981
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						34,218,690
CHANGE OVER PRIOR YEAR						7.75% 2,460,952
LCFF Entitlement PER ADA						8,465
PER ADA CHANGE OVER PRIOR YEAR						5.40% 434
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2016-17
State Aid				9.47%	2,496,764	28,854,981
Property Taxes net of in-lieu				-0.66%	(35,812)	5,363,709
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				7.75%	2,460,952	34,218,690

Imperial Unified (63164) - 16/17 Unaudited Actuals						v18.2a
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 1.560%
						3 yr average 53.74% 53.74% 2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,193	748	853	-	10,932,617
Grades 4-6	913.20	7,301		785	-	7,383,872
Grades 7-8	643.36	7,518		808	-	5,356,638
Grades 9-12	1,242.57	8,712	227	961	-	12,301,149
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,042.25	31,271,085	1,211,917	3,491,273	-	35,974,275
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						36,244,791
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,291.39	4,042.25	9,262,371
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						34,218,701
CALCULATE LCFF PHASE-IN ENTITLEMENT						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						36,244,791
LOCAL CONTROL FUNDING FORMULA FLOOR						34,218,701
LCFF Need (LCFF Target less LCFF Floor, if positive)						2,026,090
Current Year Gap Funding					43.19%	875,068
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						35,093,769
CALCULATE STATE AID						
Transition Entitlement						35,093,769
Local Revenue (including RDA)						(4,965,298)
Gross State Aid						30,128,471
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,372.84	4,042.25		21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(4,965,298)
Subtotal State Aid for Historical RL/Charter General BG						16,753,064
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,991,031
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						30,128,471
Additional State Aid (Additional SA)						-
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)						35,093,769
CHANGE OVER PRIOR YEAR			2.56%	875,079		
LCFF Entitlement PER ADA						8,682
PER ADA CHANGE OVER PRIOR YEAR			2.56%	217		
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			4.41%	1,273,490		30,128,471
Property Taxes net of in-lieu			-7.43%	(398,411)		4,965,298
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			2.56%	875,079		35,093,769

Imperial Unified (63164) - 16/17 Unaudited Actuals						v18.2a
LOCAL CONTROL FUNDING FORMULA						2018-19
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.150%
						3 yr average 52.86% 52.86% 2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,348	764	858	-	11,150,290
Grades 4-6	913.20	7,458		788	-	7,530,667
Grades 7-8	643.36	7,680		812	-	5,463,368
Grades 9-12	1,242.57	8,899	231	965	-	12,544,022
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,042.25	31,943,727	1,236,778	3,507,843	-	36,688,348
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						36,958,864
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						3/4 -
CALCULATE LCFF FLOOR						
						12-13 Rate 18-19 ADA
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,507.87	4,042.25	10,137,438
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						35,093,768
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						36,958,864
LOCAL CONTROL FUNDING FORMULA FLOOR						35,093,768
LCFF Need (LCFF Target less LCFF Floor, if positive)						1,865,096
Current Year Gap Funding					39.12%	729,626
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						35,823,394
CALCULATE STATE AID						
Transition Entitlement						35,823,394
Local Revenue (including RDA)						(4,965,298)
Gross State Aid						30,858,096
CALCULATE MINIMUM STATE AID						
						12-13 Rate 18-19 ADA
2012-13 RL/Charter Gen BG adjusted for ADA				5,372.84	4,042.25	21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(4,965,298)
Subtotal State Aid for Historical RL/Charter General BG						16,753,064
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,991,031
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						30,858,096
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						35,823,394
CHANGE OVER PRIOR YEAR				2.08%	729,624	
LCFF Entitlement PER ADA						8,862
PER ADA CHANGE OVER PRIOR YEAR				2.07%	180	
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
						Increase 2018-19
State Aid				2.42%	729,625	30,858,096
Property Taxes net of in-lieu				0.00%	-	4,965,298
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				2.08%	729,625	35,823,394

Imperial Unified (63164) - 16/17 Unaudited Actuals						v18.2a
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.350%
						3 yr average 52.86% 52.86% 2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,521	782	878	-	11,412,828
Grades 4-6	913.20	7,633		807	-	7,707,372
Grades 7-8	643.36	7,860		831	-	5,591,416
Grades 9-12	1,242.57	9,108	237	988	-	12,839,418
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,042.25	32,694,100	1,266,609	3,590,326	-	37,551,035
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						37,821,551
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						7/8 -
CALCULATE LCFF FLOOR						
						12-13 Rate 19-20 ADA
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,688.37	4,042.25	10,867,064
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						35,823,394
CALCULATE LCFF PHASE-IN ENTITLEMENT						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						37,821,551
LOCAL CONTROL FUNDING FORMULA FLOOR						35,823,394
LCFF Need (LCFF Target less LCFF Floor, if positive)						1,998,157
Current Year Gap Funding					41.60%	831,233
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						36,654,627
CALCULATE STATE AID						
Transition Entitlement						36,654,627
Local Revenue (including RDA)						(4,965,298)
Gross State Aid						31,689,329
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,372.84	4,042.25		21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(4,965,298)
Subtotal State Aid for Historical RL/Charter General BG						16,753,064
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,991,031
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						31,689,329
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						36,654,627
CHANGE OVER PRIOR YEAR			2.32%	831,234		
LCFF Entitlement PER ADA						9,068
PER ADA CHANGE OVER PRIOR YEAR			2.32%	206		
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2019-20
State Aid			2.69%	831,233		31,689,329
Property Taxes net of in-lieu			0.00%	-		4,965,298
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			2.32%	831,233		36,654,627

sal Assumptions				
unding				
	2016-17	2017-18	2018-19	2019-20
Target Components:				
Base Grant	30,791,573	31,271,085	31,943,727	32,694,100
Grade Span Adjustment	1,193,272	1,211,917	1,236,778	1,266,609
Supplemental Grant	3,394,872	3,491,273	3,507,843	3,590,326
Concentration Grant	-	-	-	-
Add-ons	270,516	270,516	270,516	270,516
Total Target	35,650,233	36,244,791	36,958,864	37,821,551
Transition Components:				
Target	\$ 35,650,233	\$ 36,244,791	\$ 36,958,864	\$ 37,821,551
Funded Based on Target Formula <i>(based on prior</i>	FALSE	FALSE	FALSE	FALSE
Floor	32,391,038	34,218,701	35,093,768	35,823,394
Remaining Need after Gap <i>(informational only)</i>	1,431,543	1,151,022	1,135,470	1,166,924
Current Year Gap Funding	1,827,652	875,068	729,626	831,233
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 34,218,690	\$ 35,093,769	\$ 35,823,394	\$ 36,654,627
By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 23,441,949	\$ 25,024,656	\$ 25,971,464	\$ 26,802,698
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	5,413,032	5,103,815	4,886,632	4,886,632
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,364,999	4,966,588	4,966,588	4,966,588
8096 - In-Lieu of Property Taxes	(1,290)	(1,290)	(1,290)	(1,290)
Property Taxes net of in-lieu	5,363,709	4,965,298	4,965,298	4,965,298
TOTAL FUNDING	\$ 34,218,690	\$ 35,093,769	\$ 35,823,394	\$ 36,654,627
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 34,218,690	\$ 35,093,769	\$ 35,823,394	\$ 36,654,627
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 5,468,082	\$ 5,103,815	\$ 4,886,632	\$ 4,886,632

sal Assumptions				
it Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	2,177.00	2,177.00	2,177.00	2,177.00
COE Unduplicated Pupil Count	25.00	25.00	25.00	25.00
Total Unduplicated pupil Count	2,202.00	2,202.00	2,202.00	2,202.00
Rolling %, Supplemental Grant	53.0700%	53.7400%	52.8600%	52.8600%
Rolling %, Concentration Grant	53.0700%	53.7400%	52.8600%	52.8600%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	1,243.12	1,243.12	1,243.12	1,243.12
Grades 4-6	913.20	913.20	913.20	913.20
Grades 7-8	643.36	643.36	643.36	643.36
Grades 9-12	1,242.57	1,242.57	1,242.57	1,242.57
Total Adjusted Base Grant ADA	4,042.25	4,042.25	4,042.25	4,042.25
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	4042.25	4042.25	4042.25	4042.25
ACTUAL ADA (Current Year Only)				
Grades TK-3	1,243.12	1,243.12	1,243.12	1,243.12
Grades 4-6	913.20	913.20	913.20	913.20
Grades 7-8	643.36	643.36	643.36	643.36
Grades 9-12	1,242.57	1,242.57	1,242.57	1,242.57
Total Actual ADA	4,042.25	4,042.25	4,042.25	4,042.25
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concent \$	3,394,872 \$	3,491,273 \$	3,507,843 \$	3,590,326
Current year Percentage to Increase or Improve Si	11.11%	11.14%	10.95%	10.95%

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I, Part A	IDEA	Perkins	Title II - Teacher Quality	Title III - Immigrant Education	Title III - LEP (ELAC)	TOTAL
AWARD							
1. Prior Year Carryover	135,553.26	47,486.39	0.00	0.00	0.00	5,289.66	188,429.31
2. a. Current Year Award	554,265.00	579,245.00	18,248.00	76,786.00	5,735.00	86,647.00	1,320,926.00
b. Transferability (NCLB/ESSA)							0.00
c. Other Adjustments	3,965.00				660.00	5,799.00	10,424.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	558,230.00	579,245.00	18,248.00	76,786.00	6,395.00	92,446.00	1,331,350.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	693,883.26	626,731.39	18,248.00	76,786.00	6,395.00	97,735.66	1,519,779.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	431,035.26	0.00	15,606.23	54,735.00	2,094.00	64,415.66	567,886.15
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	431,035.26	0.00	15,606.23	54,735.00	2,094.00	64,415.66	567,886.15
EXPENDITURES							
9. Donor-Authorized Expenditures	486,002.41	610,573.24	18,248.00	50,495.56	6,395.00	69,202.35	1,240,916.56
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	486,002.41	610,573.24	18,248.00	50,495.56	6,395.00	69,202.35	1,240,916.56
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,967.15)	(610,573.24)	(2,641.77)	4,239.44	(4,301.00)	(4,786.69)	(673,030.41)
a. Unearned Revenue				4,239.44			4,239.44
b. Accounts Payable							0.00
c. Accounts Receivable	54,967.15	610,573.24	2,641.77		4,301.00	4,786.69	677,269.85
14. Unused Grant Award Calculation (line 4 minus line 9)	207,880.85	16,158.15	0.00	26,290.44	0.00	28,533.31	278,862.75
15. If Carryover is allowed, enter line 14 amount here	207,880.85	16,158.15	N/A	26,290.44	0.00	28,533.31	278,862.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	486,002.41	610,573.24	18,248.00	50,495.56	6,395.00	69,202.35	1,240,916.56

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

Imperial Unified
Imperial County

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Form CAT

STATE PROGRAM NAME	CTE	CCPT 9151 / Obj. 8677	Ag Incentive Grant 7010				TOTAL
RESOURCE CODE	6387	15-16 One-Time \$	8590				
REVENUE OBJECT	8590	Yr. 2 of 2	\$10,000 (1 Time)				
LOCAL DESCRIPTION (if any)	Yr. 2 of 3						
AWARD							
1. Prior Year Carryover	247,107.02	82,859.08	2,958.96				332,925.06
2. a. Current Year Award	245,061.00	0.00	11,660.00				256,721.00
b. Other Adjustments	58,244.00	53,273.00	10,000.00				121,517.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	303,305.00	53,273.00	21,660.00	0.00	0.00	0.00	378,238.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	550,412.02	136,132.08	24,618.96	0.00	0.00	0.00	711,163.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year	115,214.02	0.00	2,958.96				118,172.98
6. Cash Received in Current Year	435,198.00	52,989.02	21,660.00				509,847.02
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	550,412.02	52,989.02	24,618.96	0.00	0.00	0.00	628,020.00
EXPENDITURES							
9. Donor-Authorized Expenditures	280,356.39	56,654.54	12,335.90				349,346.83
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	280,356.39	56,654.54	12,335.90	0.00	0.00	0.00	349,346.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	270,055.63	(3,665.52)	12,283.06	0.00	0.00	0.00	278,673.17
a. Unearned Revenue	270,055.63		12,283.06				282,338.69
b. Accounts Payable							0.00
c. Accounts Receivable		3,665.52					3,665.52
14. Unused Grant Award Calculation (line 4 minus line 9)	270,055.63	79,477.54	12,283.06	0.00	0.00	0.00	361,816.23
15. If Carryover is allowed, enter line 14 amount here	270,055.63	79,477.54	12,283.06				361,816.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	280,356.39	56,654.54	12,335.90	0.00	0.00	0.00	349,346.83

LOCAL PROGRAM NAME	Microsoft	Microsoft							TOTAL
RESOURCE CODE	9150	9155							
REVENUE OBJECT	8699	8699							
LOCAL DESCRIPTION (if any)	General Purpose	Software							
AWARD									
1. Prior Year Carryover	0.00	0.00							0.00
2. a. Current Year Award	4,638.50	4,268.02							8,906.52
b. Other Adjustments									0.00
c. Adj Curr Yr Award									
(sum lines 2a & 2b)									
3. Required Matching Funds/Other	4,638.50	4,268.02	0.00	0.00	0.00	0.00	0.00	0.00	8,906.52
4. Total Available Award									0.00
(sum lines 1, 2c, & 3)	4,638.50	4,268.02	0.00	0.00	0.00	0.00	0.00	0.00	8,906.52
REVENUES									
5. Unearned Revenue Deferred from Prior Year									
6. Cash Received in Current Year	0.00	0.00							0.00
7. Contributed Matching Funds									0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
9. Donor-Authorized Expenditures	0.00	0.00							0.00
10. Non Donor-Authorized Expenditures									0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments									0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)									
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable									0.00
c. Accounts Receivable									0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,638.50	4,268.02	0.00	0.00	0.00	0.00	0.00	0.00	8,906.52
15. If Carryover is allowed, enter line 14 amount here									
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,638.50	4,268.02							8,906.52
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Imperial Unified
Imperial County

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

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Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDICAL									TOTAL
	93,778									
	5640									
	8290									
AWARD										
1. Prior Year Restricted Ending Balance	0.00									0.00
2. a. Current Year Award	23,888.27									23,888.27
b. Other Adjustments										0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,888.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,888.27
3. Required Matching Funds/Other	42,089.52									42,089.52
4. Total Available Award (sum lines 1, 2c, & 3)	65,977.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,977.79
REVENUES										
5. Cash Received in Current Year	21,115.94									21,115.94
6. Amounts Included in Line 5 for Prior Year Adjustments										0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,772.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,772.33
b. Noncurrent Accounts Receivable										0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,772.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,772.33
8. Contributed Matching Funds	42,089.52									42,089.52
9. Total Available (sum lines 5, 7c, & 8)	65,977.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,977.79
EXPENDITURES										
10. Donor-Authorized Expenditures	65,977.79									65,977.79
11. Non Donor-Authorized Expenditures										0.00
12. Total Expenditures (line 10 plus line 11)	65,977.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,977.79
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy (Prop 39)	Educator Effectiveness	Restricted Lottery	Special Education	SE-Mental Health	College Readiness Block Grant	TOTAL
RESOURCE CODE	6230	6264 / Obj. 8590	6300	6500	6512	7338	
REVENUE OBJECT	8590	15-16 One-Time \$	8560	8792	8590	8590	
LOCAL DESCRIPTION (if any)	(Year 4 of 5)	Yr. 2 of 3 to spend		(AB602)		Yr 1 of 3 to spend	
AWARD							
1. Prior Year Restricted Ending Balance	137,770.58	142,290.09	178,049.74	0.00	1,507.14		459,617.55
2. a. Current Year Award	229,031.00	0.00	183,645.00	759,807.20	166,021.33	85,651.00	1,424,155.53
b. Other Adjustments			19,553.03	5,684.50			25,237.53
c. Adj Curr Yr Award (sum lines 2a & 2b)	229,031.00	0.00	203,198.03	765,491.70	166,021.33	85,651.00	1,449,393.06
3. Required Matching Funds/Other				2,520,705.27	71,020.16		2,591,725.43
4. Total Available Award (sum lines 1, 2c, & 3)	366,801.58	142,290.09	381,247.77	3,286,196.97	238,548.63	85,651.00	4,500,736.04
REVENUES							
5. Cash Received in Current Year	229,031.00	0.00	117,007.31	765,491.70	166,021.33	85,651.00	1,363,202.34
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	86,190.72	0.00	0.00	0.00	86,190.72
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	86,190.72	0.00	0.00	0.00	86,190.72
8. Contributed Matching Funds				2,520,705.27	71,020.16		2,591,725.43
9. Total Available (sum lines 5, 7c, & 8)	229,031.00	0.00	203,198.03	3,286,196.97	237,041.49	85,651.00	4,041,118.49
EXPENDITURES							
10. Donor-Authorized Expenditures		95,172.27	209,157.78	3,286,196.97	238,548.63	8,953.26	3,838,028.91
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	95,172.27	209,157.78	3,286,196.97	238,548.63	8,953.26	3,838,028.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	366,801.58	47,117.82	172,089.99	0.00	0.00	76,697.74	662,707.13

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

LOCAL PROGRAM NAME	RRMA	RDA Funds Not Subject to RL Ded.							TOTAL
RESOURCE CODE	8150	9140							
REVENUE OBJECT	8980	8625							
LOCAL DESCRIPTION (if any)		(Moved to 8150)							
AWARD									
1. Prior Year Restricted Ending Balance									0.00
2. a. Current Year Award	0.00	145,944.95							145,944.95
b. Other Adjustments									0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	145,944.95	0.00	0.00	0.00	0.00	0.00	0.00	145,944.95
3. Required Matching Funds/Other	1,222,357.90								1,222,357.90
4. Total Available Award (sum lines 1, 2c, & 3)	1,222,357.90	145,944.95	0.00	0.00	0.00	0.00	0.00	0.00	1,368,302.85
REVENUES									
5. Cash Received in Current Year		145,944.95							145,944.95
6. Amounts Included in Line 5 for Prior Year Adjustments									0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable									0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,222,357.90								1,222,357.90
9. Total Available (sum lines 5, 7c, & 8)	1,222,357.90	145,944.95	0.00	0.00	0.00	0.00	0.00	0.00	1,368,302.85
EXPENDITURES									
10. Donor-Authorized Expenditures	1,222,357.90	145,944.95							1,368,302.85
11. Non Donor-Authorized Expenditures									0.00
12. Total Expenditures (line 10 plus line 11)	1,222,357.90	145,944.95	0.00	0.00	0.00	0.00	0.00	0.00	1,368,302.85
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,000.67	4,000.67	4,000.67	4,000.67	4,000.67	4,000.67
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)	4,000.67	4,000.67	4,000.67	4,000.67	4,000.67	4,000.67
5. District Funded County Program ADA						
a. County Community Schools	4.16	4.16	4.16	4.16	4.16	4.16
b. Special Education-Special Day Class	37.42	37.42	37.42	37.42	37.42	37.42
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)	41.58	41.58	41.58	41.58	41.58	41.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,042.25	4,042.25	4,042.25	4,042.25	4,042.25	4,042.25
7. Adults in Correctional Facilities						
8. 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)	EDP No.
1000 - Certificated Salaries	19,479,923.95	301	6,688.20	303	19,473,235.75	305	355,718.30		307	19,117,517.45	309
2000 - Classified Salaries	6,306,228.45	311	0.00	313	6,306,228.45	315	972,319.42		317	5,333,909.03	319
3000 - Employee Benefits	9,755,613.76	321	168,418.11	323	9,587,195.65	325	434,942.05		327	9,152,253.60	329
4000 - Books, Supplies Equip Replace. (6500)	2,035,817.71	331	27,434.65	333	2,008,383.06	335	711,780.91		337	1,296,602.15	339
5000 - Services... & 7300 - Indirect Costs	2,158,086.27	341	19,495.05	343	2,138,591.22	345	73,539.39		347	2,065,051.83	349
TOTAL					39,513,634.13	365	TOTAL			36,965,334.06	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program 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	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			8,064.29
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			27,254.44
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			24,082,199.64
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			65.15%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.15%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	36,965,334.06
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

13 63164 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(92.58)	0.00	0.00				
Other Sources/Uses Detail					20,956.93	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	92.58	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,956.93		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	92.58	(92.58)	0.00	0.00	20,956.93	20,956.93	0.00	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(0.02)		178,049.74	178,049.72
2. State Lottery Revenue	8560	611,321.81		203,198.03	814,519.84
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)		611,321.79	0.00	381,247.77	992,569.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	193,964.39			193,964.39
2. Classified Salaries	2000-2999	112,657.00			112,657.00
3. Employee Benefits	3000-3999	41,920.54			41,920.54
4. Books and Supplies	4000-4999	160,440.26		209,157.78	369,598.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	102,339.62			102,339.62
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)		611,321.81	0.00	209,157.78	820,479.59
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	(0.02)	0.00	172,089.99	172,089.97
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.

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	118,627.44	75,720.00	-36.2%
4) Other Local Revenue		8600-8799	228.78	0.00	-100.0%
5) TOTAL, REVENUES			118,856.22	75,720.00	-36.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	38,482.50	22,532.00	-41.4%
2) Classified Salaries		2000-2999	12,834.24	8,009.00	-37.6%
3) Employee Benefits		3000-3999	11,483.59	6,315.00	-45.0%
4) Books and Supplies		4000-4999	23,373.88	2,000.00	-91.4%
5) Services and Other Operating Expenditures		5000-5999	6,936.02	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			93,110.23	38,856.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,745.99	36,864.00	43.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,745.99	36,864.00	43.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,644.29	28,390.28	973.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,644.29	28,390.28	973.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,644.29	28,390.28	973.6%
2) Ending Balance, June 30 (E + F1e)			28,390.28	65,254.28	129.8%
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	28,136.99	65,000.99	131.0%
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	253.29	253.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,713.83		
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	114.81		
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			28,828.64		
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	438.58		
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			438.58		
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)			28,390.06		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	102,015.11	75,720.00	-25.8%
All Other State Revenue	All Other	8590	16,612.33	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			118,627.44	75,720.00	-36.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	228.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228.78	0.00	-100.0%
TOTAL, REVENUES			118,856.22	75,720.00	-36.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	38,482.50	22,532.00	-41.4%
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			38,482.50	22,532.00	-41.4%
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	8,658.51	8,009.00	-7.5%
Other Classified Salaries		2900	4,175.73	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			12,834.24	8,009.00	-37.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,562.50	3,251.00	-57.0%
PERS		3201-3202	1,050.57	1,244.00	18.4%
OASDI/Medicare/Alternative		3301-3302	1,538.30	940.00	-38.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.61	15.00	-41.4%
Workers' Compensation		3601-3602	966.01	668.00	-30.8%
OPEB, Allocated		3701-3702	340.60	197.00	-42.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,483.59	6,315.00	-45.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,913.27	2,000.00	-71.1%
Books and Other Reference Materials		4200	3,862.32	0.00	-100.0%
Materials and Supplies		4300	3,318.99	0.00	-100.0%
Noncapitalized Equipment		4400	9,279.30	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,373.88	2,000.00	-91.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,276.92	0.00	-100.0%
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	92.58	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,566.52	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,936.02	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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			93,110.23	38,856.00	-58.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,020,325.41	886,554.00	-13.1%
3) Other State Revenue		8300-8599	67,113.70	67,000.00	-0.2%
4) Other Local Revenue		8600-8799	508,897.43	496,400.00	-2.5%
5) TOTAL, REVENUES			1,596,336.54	1,449,954.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	552,455.16	638,299.00	15.5%
3) Employee Benefits		3000-3999	203,536.44	239,412.00	17.6%
4) Books and Supplies		4000-4999	736,981.33	767,200.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	8,293.49	16,359.00	97.3%
6) Capital Outlay		6000-6999	84,380.00	4,000.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,585,646.42	1,665,270.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,690.12	(215,316.00)	-2114.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	75,000.00	New
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	75,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,690.12	(140,316.00)	-1412.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,450.96	260,141.08	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,450.96	260,141.08	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,450.96	260,141.08	4.3%
2) Ending Balance, June 30 (E + F1e)			260,141.08	119,825.08	-53.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	85,066.87	85,066.87	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	175,074.21	34,758.21	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	140,518.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	405.00		
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	2,692.94		
4) Due from Grantor Government		9290	36,043.63		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	85,066.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			264,727.09		
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	4,585.73		
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			4,585.73		
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)			260,141.36		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	935,945.41	886,554.00	-5.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	84,380.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,020,325.41	886,554.00	-13.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	67,113.70	67,000.00	-0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,113.70	67,000.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	501,499.62	490,000.00	-2.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,628.31	1,400.00	-46.7%
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	4,769.50	5,000.00	4.8%
TOTAL, OTHER LOCAL REVENUE			508,897.43	496,400.00	-2.5%
TOTAL, REVENUES			1,596,336.54	1,449,954.00	-9.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	446,352.03	533,683.00	19.6%
Classified Supervisors' and Administrators' Salaries		2300	89,052.00	89,052.00	0.0%
Clerical, Technical and Office Salaries		2400	17,051.13	15,564.00	-8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			552,455.16	638,299.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,183.01	80,942.00	22.3%
OASDI/Medicare/Alternative		3301-3302	41,772.35	48,831.00	16.9%
Health and Welfare Benefits		3401-3402	81,434.31	91,224.00	12.0%
Unemployment Insurance		3501-3502	272.96	320.00	17.2%
Workers' Compensation		3601-3602	10,270.27	13,978.00	36.1%
OPEB, Allocated		3701-3702	3,603.54	4,117.00	14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			203,536.44	239,412.00	17.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	105,335.12	86,000.00	-18.4%
Noncapitalized Equipment		4400	10,488.92	6,200.00	-40.9%
Food		4700	621,157.29	675,000.00	8.7%
TOTAL, BOOKS AND SUPPLIES			736,981.33	767,200.00	4.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,683.46	9,429.00	251.4%
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	5,610.03	6,680.00	19.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,293.49	16,359.00	97.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	84,380.00	4,000.00	-95.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,380.00	4,000.00	-95.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,585,646.42	1,665,270.00	5.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	75,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	75,000.00	New
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	75,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,293.92	50,000.00	-32.7%
5) TOTAL, REVENUES			74,293.92	50,000.00	-32.7%
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	4,038.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	393,857.27	6,000.00	-98.5%
6) Capital Outlay		6000-6999	122,983.78	10,194,000.00	8188.9%
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			520,879.63	10,200,000.00	1858.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(446,585.71)	(10,150,000.00)	2172.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	27,357,829.00	0.00	-100.0%
b) Uses		7630-7699	1,133,756.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,224,073.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,777,487.29	(10,150,000.00)	-139.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(0.43)	25,777,486.86	-5994764486.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.43)	25,777,486.86	-5994764486.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.43)	25,777,486.86	-5994764486.0%
2) Ending Balance, June 30 (E + F1e)			25,777,486.86	15,627,486.86	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,777,486.86	15,627,486.86	-39.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,851,556.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,698.86		
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			25,902,255.34		
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	124,768.05		
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			124,768.05		
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)			25,777,487.29		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	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	74,293.92	50,000.00	-32.7%
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			74,293.92	50,000.00	-32.7%
TOTAL, REVENUES			74,293.92	50,000.00	-32.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,038.58	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,038.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	94,073.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	299,784.27	6,000.00	-98.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,857.27	6,000.00	-98.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	117,983.78	10,000,000.00	8375.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	194,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,983.78	10,194,000.00	8188.9%
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			520,879.63	10,200,000.00	1858.2%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	26,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,357,829.00	0.00	-100.0%
(c) TOTAL, SOURCES			27,357,829.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,133,756.00	0.00	-100.0%
(d) TOTAL, USES			1,133,756.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,224,073.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	778,346.86	960,000.00	23.3%
5) TOTAL, REVENUES			778,346.86	960,000.00	23.3%
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	65,959.12	104,000.00	57.7%
6) Capital Outlay		6000-6999	1,169,888.92	1,331,625.00	13.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,235,848.04	1,435,625.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(457,501.18)	(475,625.00)	4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,956.93	33,000.00	57.5%
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			(20,956.93)	(33,000.00)	57.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(478,458.11)	(508,625.00)	6.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,151.69	11,062,693.58	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,151.69	11,062,693.58	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,151.69	11,062,693.58	-4.1%
2) Ending Balance, June 30 (E + F1e)			11,062,693.58	10,554,068.58	-4.6%
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		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	11,062,693.58	10,554,068.58	-4.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,049,554.61		
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	21,683.06		
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			11,071,237.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,543.75		
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			8,543.75		
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)			11,062,693.92		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	79,782.27	60,000.00	-24.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	698,564.59	900,000.00	28.8%
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			778,346.86	960,000.00	23.3%
TOTAL, REVENUES			778,346.86	960,000.00	23.3%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	New
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	65,959.12	103,000.00	56.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,959.12	104,000.00	57.7%
CAPITAL OUTLAY					
Land		6100	3,250.00	0.00	-100.0%
Land Improvements		6170	165,944.71	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,000,694.21	1,331,625.00	33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,169,888.92	1,331,625.00	13.8%
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			1,235,848.04	1,435,625.00	16.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,956.93	33,000.00	57.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,956.93	33,000.00	57.5%
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)			(20,956.93)	(33,000.00)	57.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,593.07	8,000.00	21.3%
5) TOTAL, REVENUES			6,593.07	8,000.00	21.3%
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)			6,593.07	8,000.00	21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,593.07	8,000.00	21.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	926,343.61	932,936.68	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			926,343.61	932,936.68	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			926,343.61	932,936.68	0.7%
2) Ending Balance, June 30 (E + F1e)			932,936.68	940,936.68	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	932,936.68	940,936.68	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	931,111.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,825.06		
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			932,936.71		
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)			932,936.71		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	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	6,593.07	8,000.00	21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,593.07	8,000.00	21.3%
TOTAL, REVENUES			6,593.07	8,000.00	21.3%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,249.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,629,905.00	0.00	-100.0%
5) TOTAL, REVENUES			2,638,154.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,270,529.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,270,529.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,367,625.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,367,625.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,227,983.00	2,595,608.00	111.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,227,983.00	2,595,608.00	111.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,227,983.00	2,595,608.00	111.4%
2) Ending Balance, June 30 (E + F1e)			2,595,608.00	2,595,608.00	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	2,595,608.00	2,595,608.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,591,209.00		
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	4,399.00		
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			2,595,608.00		
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)			2,595,608.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	8,249.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,249.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	905,385.00	0.00	-100.0%
Unsecured Roll		8612	288,629.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	4,438.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,771.00	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	1,422,682.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,629,905.00	0.00	-100.0%
TOTAL, REVENUES			2,638,154.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	760,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	510,529.00	0.00	-100.0%
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)			1,270,529.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,270,529.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

Imperial Unified School District

REVISED ADOPTED BUDGET 2017-2018

THE "BOTTOM LINE"

	Unrestricted	Restricted	Total
Beginning Balance 7/1/2017	\$ 5,781,340.13	\$ 820,422.94	\$ 6,601,763.07
Audit Adjustments / Restatements	0.00	0.00	0.00
Adjusted Beginning Balance 7/1/2017	5,781,340.13	820,422.94	6,601,763.07
Total Revenues	37,057,781.39	5,240,731.09	42,298,512.48
Total Expenditures	(34,204,300.70)	(9,491,104.54)	(43,695,405.24)
Excess (Deficiency), Revenues Over Expenses	\$ 2,853,480.69	\$ (4,250,373.45)	\$ (1,396,892.76)

PROGRAMS WITH OPERATING DEFICITS

IDEA (3310)	(13,406.30)	13,406.30	0.00
Medi-Cal (5640)	(100,429.00)	100,429.00	0.00
Special Education: SELPA (6500)	(2,947,144.00)	2,947,144.00	0.00
Mental Health (6512)	(98,971.55)	98,971.55	0.00
Ongoing & Major Maintenance Account (8150)	(1,185,850.05)	1,185,850.05	0.00
Total Contributions to Restricted Resources	(4,345,800.90)	4,345,800.90	0.00

Net Increase (Decrease) In Fund Balance (1,492,320.21) 95,427.45 (1,396,892.76)

Estimated Ending Balance June 30, 2018 \$ 4,289,019.92 \$ 915,850.39 \$ 5,204,870.31

COMPONENTS OF THE ENDING BALANCE

a) Nonspendable

Revolving Cash (9711)	2,500.00	2,500.00
Stores (9712)	-	-
Prepaid Expenditures (9713)	0.00	0.00
All Others (9719)		

b) Restricted (9740)

915,850.39 915,850.39

c) Committed

Stabilization Arrangements (9745)	0.00	0.00
Other Commitments (9760)	0.00	0.00

d) Assigned (9780)

Revenue Limit Deferrals	2,975,656.92	2,975,656.92
Reserve for ADA loss to Charter Schools	-	-

e) Unassigned/Unappropriated (9789)

Reserve for Economic Uncertainties	1,310,863.00	1,310,863.00
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Estimated Ending Balance June 30, 2018 \$ 4,289,019.92 \$ 915,850.39 \$ 5,204,870.31

Nonspendable, Restricted, Committed, Assigned, and Economic Uncertainties as a Percentage of Total Expenditures

9.82% 2.10% 11.91%

Imperial Unified School District

REVISED ADOPTED BUDGET 2017-2018

		Unrestricted	Restricted	Total
REVENUES				
Object	<u>Revenue Limit Sources</u>			
0000	8011 State Aid Apportionment	25,024,656.00		25,024,656.00
0000	8012 EPA State Aid Apportionment	5,103,815.00		
0000	8019 RL State Aid - Prior Years	(87,206.00)		
0000	8021 Homeowners' Exemptions	65,914.00		65,914.00
0000	8041 Current Secured	6,120,485.00		6,120,485.00
0000	8042 Current Unsecured	668,251.00		668,251.00
0000	8044 Supplemental Taxes	49,662.00		49,662.00
0000	8045 Education Revenue Augmentation	(1,937,724.00)		(1,937,724.00)
0000	8047 Community Redevelopment	398,191.00		398,191.00
0000	8089 Non-Revenue Limit 50%	220.42		220.42
0000	8096 Transfer Charter in Lieu of Property Taxes	(1,289.77)		(1,289.77)
	Total Revenue Limit Sources	35,404,974.65	0.00	35,404,974.65
<u>Federal Resources</u>				
0072	8181 FEMA	0.00		0.00
3310	8181 Special Education - IDEA		627,292.15	627,292.15
3060	8285 Migrant Education			0.00
3550	8285 Carl Perkins Career & Technical Ed.		18,248.00	18,248.00
0000	8290 All Other Federal Revenue	95,386.66		95,386.66
3010	8290 Title I, Part A, Basic		698,957.85	698,957.85
4035	8290 Title II, Part A, Teacher Quality		103,076.44	103,076.44
4201	8290 Title III - Immigrant		5,735.00	5,735.00
4203	8290 Title III, Limited English Proficiency		115,180.31	115,180.31
5640	8290 Medi-Cal Billing Option		27,000.00	27,000.00
	Total Federal Resources	95,386.66	1,595,489.75	1,690,876.41
<u>Other State Resources</u>				
0000	8550 Mandated Costs Block Grant	155,556.00		155,556.00
1065	8550 One-time Discretionary/Mandate backlog	592,100.00		592,100.00
1100	8560 California Lottery	595,826.00		595,826.00
6300	8560 California Lottery - Prop 20		195,888.00	195,888.00
0000	8590 Other State Revenue (0000)	20,000.00		20,000.00
0006	8590 STAR Testing Reimbursement	7,255.00		7,255.00
6230	8590 Prop 39 CA Clean Energy Jobs Act 2013		229,031.00	229,031.00
6387	8590 Career Tech. Ed. (Yr. 2 of 3)		515,116.63	515,116.63
6512	8590 Special Ed: Mental Health Services		166,021.33	166,021.33
7010	8590 Ag. Incentive Grants		23,943.06	23,943.06
7338	8590 College Readiness Block Grant		76,697.74	76,697.74
7690	8590 State's On-Behalf STRS Contribution		1,539,390.57	1,539,390.57
	Total Other State Resources	1,370,737.00	2,746,088.33	4,116,825.33

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Local Sources</u>			
9140	8625 Community Redevelopment-Facilities		145,944.95	145,944.95
0000	8660 Interest	48,000.00		48,000.00
9151	8677 CCPT Grant (Yr 2 of 2) plus carryover		79,477.54	79,477.54
0000	8691 Misc. 50% Adjust	220.43		220.43
0000	8699 Other Local Revenue	74,600.00		74,600.00
0000	8699 AP Exam Rebate	250.00		250.00
0000	8699 Coyne Misc. income	0.00		0.00
1049	8699 Westside Rental	28,800.00		28,800.00
1066	8699 Hall of Fame Donations	0.00		0.00
1068	8699 RaboBank Donation-IHS Scoreboard	0.00		0.00
7394	8699 IID Grant	1,000.00		1,000.00
1070	8699 IC Supervisors Donations Carryover	812.65		812.65
0021	8699 IID Local Entities Grant-IVDZ	0.00		0.00
9150	8699 Microsoft Settlement		4,638.50	4,638.50
9155	8699 K-12 Voucher Program - Software		4,268.02	4,268.02
6500	8792 SELPA: Transfer of Apportionment		664,824.00	664,824.00
	Total Local Resources	153,683.08	899,153.01	1,052,836.09

	<u>Interfund Transfers In</u>			
0000	8919 Developer fee allowable admin chgs.	33,000.00		33,000.00
1058	8919 IHS Field Lighting			0.00
0000	8919 DSA Outawed warrant adjustment			0.00
	Total Interfund Transfers In	33,000.00	0.00	33,000.00

Total Revenue Sources	37,057,781.39	5,240,731.09	42,298,512.48
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EXPENDITURES

	<u>Certificated Salaries</u>			
1100	Teachers' Salaries	14,784,058.00	1,639,389.00	16,423,447.00
1130	Overtime	14,000.00		14,000.00
1160	Substitute Teachers' Salaries	177,090.00	26,372.00	203,462.00
1161	Substitute Teachers' - Conferences	17,815.00	35,304.00	53,119.00
1170	Teacher Extra-Duty Stipends	422,738.00	127,593.00	550,331.00
1200	Certificated Pupil Support Salaries	483,845.00	735,965.00	1,219,810.00
1300	Certificated Administrative Salaries	1,556,322.00	6,730.00	1,563,052.00
1900	Other Certificated Salaries	139,219.00	44,014.00	183,233.00
	Total Certificated Salaries	17,595,087.00	2,615,367.00	20,210,454.00

	<u>Classified Salaries</u>			
2100	Classified Instructional Salaries	527,421.00	779,414.00	1,306,835.00
2200	Classified Support Salaries	2,738,415.00	677,062.00	3,415,477.00
2230	Classified Support Overtime	169,000.00		169,000.00
2232	Classified Support Educational Stipend	83,793.00		83,793.00
2260	Substitute Classified Pupil Support	35,000.00		35,000.00
2300	Classified Administrative Salaries	399,223.00	148,296.00	547,519.00
2400	Clerical, Technical, & Office Staff	713,630.00	60,060.00	773,690.00
2900	Other Classified Salaries	249,502.00	2,967.00	252,469.00
	Total Classified Salaries	4,915,984.00	1,667,799.00	6,583,783.00

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<u>Employee Benefits</u>				
7690	3101 STRS - Certificated	2,536,622.00	363,742.00	2,900,364.00
	3101 State's On-Behalf STRS Contribuion		1,539,390.57	1,539,390.57
	3201 PERS - Certificated	2,280.00	13,141.00	15,421.00
	3202 PERS - Classified	733,375.00	255,859.00	989,234.00
	3301 FICA - Certificated	1,018.00	5,867.00	6,885.00
	3302 FICA - Classified	304,792.00	103,403.00	408,195.00
	3303 Medicare - Certificated	255,136.00	37,923.00	293,059.00
	3304 Medicare - Classified	71,286.00	24,185.00	95,471.00
	3401 Health and Welfare - Certificated	2,137,710.00	341,163.00	2,478,873.00
	3402 Health and Welfare - Classified	917,882.00	406,545.00	1,324,427.00
	3501 Unemployment - Certificated	8,793.00	1,303.00	10,096.00
	3502 Unemployment - Classified	2,462.00	835.00	3,297.00
	3601 Workers' Compensation - Certificated	385,337.00	57,276.00	442,613.00
	3602 Workers' Compensation - Classified	107,663.00	36,526.00	144,189.00
	3701 OPEB - Certificated	113,125.00	16,868.00	129,993.00
	3702 OPEB - Classified	31,709.00	10,758.00	42,467.00
	Total Employee Benefits	7,609,190.00	3,214,784.57	10,823,974.57
<u>Materials and Supplies</u>				
4100	State Approved Textbooks	243,500.00	272,181.33	515,681.33
4200	Books & Other Reference Materials	4,384.70	7,097.86	11,482.56
4300	Materials and Supplies	838,609.76	996,682.31	1,835,292.07
4356	Parent Involvement Supplies	2,300.00	5,543.00	7,843.00
4360	Transportation	195,000.00	300.00	195,300.00
4361	Fuel (Gasoline and Diesel)	133,200.00	1,145.00	134,345.00
4362	Tires	36,000.00		36,000.00
4381	Carry-over Supplies			0.00
4400	Non-Capitalized Equipment	132,631.26	155,753.64	288,384.90
	Total Materials and Supplies	1,585,625.72	1,438,703.14	3,024,328.86
<u>Other Operating</u>				
5200	Travel and Conference	30,291.35	75,979.96	106,271.31
5300	Dues and Memberships	18,805.00	200.00	19,005.00
5400	Property & Liability Insurance	129,920.00		129,920.00
5400	Property & Liability Ins. -Transportation	27,954.00		27,954.00
5501	Natural Gas	5,800.00		5,800.00
5502	Electricity	567,000.00		567,000.00
5503	Water & Sewer	66,000.00		66,000.00
5506	Solid Waste	49,000.00		49,000.00
5600	Rentals, Leases and Repairs	426,619.21	57,365.40	483,984.61
5710	Direct Costs for Transfer of Services	(1,802.00)	1,802.00	0.00
5720	Direct Costs	(62,353.00)	62,353.00	0.00
5800	Other Operating/Professional Services	433,983.93	197,646.47	631,630.40
5810	Audits	16,700.00		16,700.00
5820	Elections	1.00		1.00
5830	Legal Services	59,700.00		59,700.00
5840	Advertising	15,100.00		15,100.00

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
5850	Employee Screening	6,000.00		6,000.00
5860	ICOE Information Systems (ICSIS)	88,322.00		88,322.00
5890	Other Services	72,638.00		72,638.00
5900	Communications	47,100.00		47,100.00
5901	Postage	24,000.00		24,000.00
	Total Other Operating	2,020,779.49	395,346.83	2,416,126.32
	<u>Capital Outlay</u>			
1060	6200 Improvements-IHS Partitions	0.00	20,001.00	20,001.00
0140	6200 Capital Renewal	25,000.00		25,000.00
	6210 Architect Fees	1,000.00		1,000.00
7230	6400 Equipment - Van	30,000.00		30,000.00
7200	6400 Equip.-District wide phone system	0.00		0.00
7700	6400 Capitalized Equipment (Tech)	10,000.00		10,000.00
8110	6400 Maintenance (3 mules & forklift)	46,909.00		46,909.00
6230	6400 Site One Time Need - IHS	0.00		0.00
6387	6400 Equipment - CTE funding	0.00		0.00
8150	6400 Routine Restricted Maintenance		46,750.00	46,750.00
8150	6500 Equipment Relacmnt.		16,900.00	16,900.00
	Total Capital Outlay	112,909.00	83,651.00	196,560.00
	<u>Other Outgo</u>			
7142	Transfer of Services - ICOE Supp.	365,178.49		365,178.49
7310	Indirect Costs Charges	(75,453.00)	75,453.00	0.00
	Total Other Outgo	289,725.49	75,453.00	365,178.49
	<u>Interfund Transfers Out</u>			
6230	7612 Special Reserve Transfer (Prop 39 TD)			0.00
	7616 Other Funds - Cafeteria	75,000.00		75,000.00
	7619 Fund 250-Reissue Outlawed DSA Ck.			0.00
	Total Interfund Transfers Out	75,000.00	0.00	75,000.00
	Total Expenditures	34,204,300.70	9,491,104.54	43,695,405.24
		(34,204,300.70)	(9,491,104.54)	

MULTI-YEAR PROJECTION FOR INCOME AND EXPENDITURE BUDGETS

16-17 UA Actuals & 17-18 Revised Adopted	13-14 AUDITED ACTUALS	14-15 AUDITED ACTUALS	15-16 AUDITED ACTUALS	16-17 UNAUDITED ACTUALS	17-18 REVISED ADOPTED	18-19 PROJECTED BUDGET	19-20 PROJECTED BUDGET
INCOME BY SOURCE							
LCFF/Revenue Limit Sources (6010-8099)	\$24,068,013	\$27,634,433	\$31,743,763	\$34,204,414	\$35,404,975	\$36,138,970	\$36,976,287
Federal Income (8100-8299)	\$1,383,779	\$1,675,160	\$1,229,402	\$1,264,805	\$1,690,876	\$1,739,799	\$1,735,461
State Income (8300-8599)	\$2,067,228	\$2,171,778	\$4,605,621	\$3,974,863	\$4,116,825	\$3,314,816	\$2,855,061
Local Income (8600-8799)	\$779,327	\$1,561,183	\$1,596,552	\$1,517,128	\$1,052,836	\$1,106,359	\$1,011,359
Other Sources/Interagency (8900-8929)	\$885,981	\$1,409,068	\$524,669	\$20,957	\$33,000	\$43,000	\$53,000
TOTAL CURRENT YEAR INCOME	\$29,184,327	\$34,451,622	\$39,700,007	\$40,982,166	\$42,298,512	\$42,342,944	\$42,631,168
Beginning Balance	\$8,987,280	\$7,854,399	\$4,565,642	\$6,366,037	\$6,601,764	\$5,204,871	\$4,589,149
INC & BEG BALANCE	\$38,171,607	\$42,306,021	\$44,265,649	\$47,348,204	\$48,900,276	\$47,547,816	\$47,220,317
DISTRIBUTION OF EXPENDITURE BY OBJECT							
Certificated Salaries (1000-1999)	\$14,885,105	\$16,679,254	\$18,314,700	\$19,479,924	\$20,210,454	\$20,452,979	\$20,698,415
Classified Salaries (2000-2999)	\$4,427,364	\$5,222,186	\$5,840,129	\$6,306,228	\$6,583,783	\$6,662,788	\$6,742,741
Benefits (3000-3999)	\$5,459,722	\$6,958,446	\$8,335,890	\$9,755,614	\$10,823,975	\$11,359,472	\$12,046,720
Supplies (4000-4999)	\$1,809,155	\$3,036,189	\$1,654,778	\$2,021,418	\$3,024,329	\$1,979,885	\$1,753,885
Operating Expenses (5000-5999)	\$2,050,617	\$2,338,025	\$2,275,515	\$2,158,086	\$2,416,126	\$1,946,539	\$1,946,539
Capital Outlay (6000-6999)	\$573,332	\$2,536,708	\$750,044	\$669,176	\$196,560	\$109,250	\$109,250
Other Outgo/Other Uses (7000-7999)	\$1,111,913	\$969,570	\$728,555	\$355,994	\$440,178	\$447,754	\$446,754
CURRENT YR OPERATING BUDGET	\$30,317,208	\$37,740,378	\$37,899,612	\$40,746,440	\$43,695,405	\$42,958,667	\$43,744,304
Reserve - 3% minimum required by state	\$910,000	\$1,132,212	\$1,136,989	\$1,222,394	\$1,310,863	\$1,288,761	\$1,312,330
Contingency	\$3,582,105	\$3,335,579	\$4,611,715	\$4,558,947	\$2,978,158	\$2,550,388	\$1,713,683
Restricted Ending Bal.	\$3,362,294	\$97,851	\$617,333	\$820,423	\$915,850	\$750,000	\$450,000
EXPENDITURES/RESERVE/CONTINGENCY	\$38,171,607	\$42,306,020	\$44,265,649	\$47,348,204	\$48,900,277	\$47,547,816	\$47,220,317
OPERATING BUDGET EXCESS/DEFICIT	(\$1,132,881)	(\$3,288,757)	\$1,800,395	\$235,727	(\$1,396,893)	(\$615,722)	(\$1,113,136)
RESTRICTED ENDING BALANCE							
UNRESTRICTED CARRY-OVER/POOL							
UNRESTRICTED OPERATING BUDGET EXCES	(\$1,132,881)	(\$3,288,757)	\$1,800,395	\$235,727	(\$1,396,893)	(\$615,722)	(\$1,113,136)
ENDING BALANCE	\$7,854,399	\$4,565,642	\$6,366,037	\$6,601,764	\$5,204,871	\$4,589,149	\$3,476,013
ADA (includes County Supplement)	3,715	3,845	3,954	4,042	4,042	4,042	4,042
ADA GROWTH	89	130	109	88	0	0	0
% OF ALL RESERVES & CONTINGENCY	25.91%	12.10%	16.80%	16.20%	11.91%	10.68%	7.95%
TO TOTAL EXPENDITURES							
% OF CONTINGENCY TO TOTAL EXPENSES	11.82%	8.84%	12.17%	11.19%	6.82%	5.94%	3.92%
not restricted, designated or 3%							
AVAILABLE RESERVES (3% Required/Contingency)	25.91%	12.10%	16.80%	16.20%	11.91%	8.94%	6.92%

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) 1,057,121.51
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.

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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) 34,317,602.63

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) 3.08%

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)	936,922.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	536,828.50
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,100.00
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)	123,491.12
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)	1,607,341.69
9. Carry-Forward Adjustment (Part IV, Line F)	(40,210.40)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,567,131.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,058,702.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,210,834.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,087,435.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	413,096.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	430,025.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,937.00
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)	3,885,960.97
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)	93,110.23
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,501,266.42
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)	39,707,370.10

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)

4.05%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

3.95%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,607,341.69
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(178,379.40)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.7%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.7%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.7%) times Part III, Line B18); zero if positive	(40,210.40)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(40,210.40)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.95%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-20,105.20) is applied to the current year calculation and the remainder (\$-20,105.20) is deferred to one or more future years:	4.00%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-13,403.47) is applied to the current year calculation and the remainder (\$-26,806.93) is deferred to one or more future years:	4.01%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(40,210.40)

Approved indirect cost rate: 3.70%
Highest rate used in any program: 3.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	470,365.81	15,636.60	3.32%
01	3310	588,788.08	21,785.16	3.70%
01	4035	48,870.92	1,624.64	3.32%
01	4203	67,845.44	1,356.91	2.00%
01	6387	217,121.62	8,033.50	3.70%
01	7338	8,633.81	319.45	3.70%
01	9010	54,633.12	2,021.42	3.70%

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

	Teacher Full-Time Equivalents						Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
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.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	191.00	191.00	191.00	191.00	191.00	191.00	1,162.00
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)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	194.00	194.00	194.00	194.00	194.00	194.00	1,187.00

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

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	22,147,258.28	9,718,989.54	31,866,247.82	1,591,969.95		33,458,217.77
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	598,622.46	162,087.44	760,709.90	38,003.45		798,713.35
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	901,615.11	0.00	901,615.11	45,042.77		946,657.88
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	90,943.44	0.00	90,943.44	4,543.34		95,486.78
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,469,360.62	0.00	4,469,360.62	223,279.75		4,692,640.37
6000	Regional Occupational Ctr/Prg (ROC/P)	113,336.79	0.00	113,336.79	5,662.06		118,998.85
Other Goals							
7110	Nonagency - Educational	55,037.12	0.00	55,037.12	2,749.54		57,786.66
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					141,357.48	141,357.48
----	Other Outgo					356,929.02	356,929.02
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	79,651.67		79,651.67
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
Total General Fund and Charter Schools Funds Expenditures		28,376,173.82	9,881,076.98	38,257,250.80	1,990,902.53	498,286.50	40,746,439.83

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

Goal Instructional Goals	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	21,634,197.30	0.00	1,800.00	0.00	98,164.34	0.00	413,096.64			0.00	0.00	22,147,258.28
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	361,176.41	0.00	0.00	237,446.05	0.00	0.00	0.00			0.00	0.00	598,622.46
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	901,615.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	901,615.11
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	90,943.44	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	90,943.44
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,957,597.90	0.00	0.00	0.00	1,277,278.22	234,484.50	0.00			0.00	0.00	4,469,360.62
6000	ROC/P	113,336.79	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	113,336.79
Other Goals													
7110	Nonagency - Educational	55,037.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,037.12
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		26,113,904.07	0.00	1,800.00	237,446.05	1,375,442.56	234,484.50	413,096.64	0.00	0.00	0.00	0.00	28,376,173.82

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,133,147.25	3,961,627.57	1,624,214.72	9,718,989.54
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	64,918.54	62,224.52	34,944.38	162,087.44
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,198,065.79	4,023,852.09	1,659,159.10	9,881,076.98

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

13 63164 0000000
Form PCR

Imperial Unified
Imperial County

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)	430,025.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	10,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,013,948.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	536,828.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,990,902.53
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	28,376,173.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,881,076.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	38,257,250.80
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	93,110.23
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,501,266.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,594,376.65
D. Total Direct Charged and Allocated Costs (B3 + C5)		39,851,627.45
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.00%

Unaudited Actuals
2016-17
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)			141,357.48		141,357.48
Other Outgo (Objects 1000-7999)				356,929.02	356,929.02
Total Other Costs	0.00	0.00	141,357.48	356,929.02	498,286.50

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	22,965,535.64		22,965,535.64			24,735,997.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,954.44		3,954.44			4,042.25
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,042.25		4,042.25	4,042.25		4,042.25
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)			4,042.25			4,042.25
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	65,914.00		65,914.00	65,914.00		65,914.00
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)	6,120,484.92		6,120,484.92	6,120,485.00		6,120,485.00
5. Unsecured Roll Taxes (Object 8042)	668,251.10		668,251.10	668,251.00		668,251.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	49,661.73		49,661.73	49,662.00		49,662.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,937,724.00)		(1,937,724.00)	(1,937,724.00)		(1,937,724.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	440.85		440.85	440.85		440.85
11. Comm. Redevelopment Funds (objects 8047 & 8625)	544,135.49		544,135.49	544,135.95		544,135.95
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,511,164.09	0.00	5,511,164.09	5,511,164.80	0.00	5,511,164.80
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)	5,511,164.09	0.00	5,511,164.09	5,511,164.80	0.00	5,511,164.80

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			374,244.63			398,229.00
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)			374,244.63			398,229.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	29,003,672.00		29,003,672.00	30,128,471.00		30,128,471.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(162,967.00)		(162,967.00)	(87,206.00)		(87,206.00)
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	28,840,705.00	0.00	28,840,705.00	30,041,265.00	0.00	30,041,265.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	40,971,980.57		40,971,980.57	42,317,929.28		42,317,929.28
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	50,563.63		50,563.63	48,000.00		48,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			22,965,535.64			24,735,997.93
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0222			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			24,735,997.93			25,648,756.25
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			5,511,164.09			5,511,164.80
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)			485,070.00			485,070.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			19,599,078.47			20,535,820.45
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			19,599,078.47			20,535,820.45
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])			31,026.91			29,577.89
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,542,191.00			5,540,742.69
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)			19,568,051.56			20,506,242.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,542,191.00			
b. State Subventions (Line D8)			19,568,051.56			
c. Less: Excluded Appropriations (Line C23)			374,244.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,735,997.93			

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			24,735,997.93			25,648,756.25
12. Appropriations Subject to the Limit (Line D9d)			24,735,997.93			

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

Dawn Martin
Gann Contact Person

760-355-3013
Contact Phone Number

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,746,439.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,306,894.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	669,175.67
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	935.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	55,037.12
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)				725,147.79
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,714,397.69

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,042.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,577.44
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.)	35,365,667.55	8,967.59
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)	35,365,667.55	8,967.59
B. Required effort (Line A.2 times 90%)	31,829,100.80	8,070.83
C. Current year expenditures (Line I.E and Line II.B)	38,714,397.69	9,577.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	168,096.59	0.00	0.00	0.00	0.00	0.00	1,892,725.09		2,060,821.68
2000-2999	Classified Salaries	166,647.61	0.00	0.00	0.00	0.00	0.00	777,283.89		943,931.50
3000-3999	Employee Benefits	133,095.64	0.00	0.00	0.00	0.00	0.00	1,132,914.23		1,266,009.87
4000-4999	Books and Supplies	26,622.88	0.00	0.00	0.00	0.00	0.00	88,550.85		115,173.73
5000-5999	Services and Other Operating Expenditures	58,376.36	0.00	0.00	0.00	0.00	0.00	25,047.48		83,423.84
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										
7310	Transfers of Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
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	552,839.08	0.00	0.00	0.00	0.00	0.00	3,916,521.54	0.00	4,469,360.62
Total Indirect Costs and PCR Allocations										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	27,854.68	0.00	0.00	0.00	0.00	0.00	17,249.38		45,104.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	357,448.85		357,448.85
3000-3999	Employee Benefits	10,465.96	0.00	0.00	0.00	0.00	0.00	197,878.63		208,344.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	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										
7310	Transfers of Indirect Costs	38,320.64	0.00	0.00	0.00	0.00	0.00	572,576.86	0.00	610,897.50
7350	Transfers of Indirect Costs - Interfund	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,785.16
TOTAL COSTS										
TOTAL BEFORE OBJECT 8980										
TOTAL COSTS										
TOTAL										
377										
632,682.66										

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	140,241.91	0.00	0.00	0.00	0.00	0.00	1,875,475.71		2,015,717.62
2000-2999	Classified Salaries	165,647.61	0.00	0.00	0.00	0.00	0.00	419,835.04		586,482.65
3000-3999	Employee Benefits	122,629.68	0.00	0.00	0.00	0.00	0.00	935,035.60		1,057,665.28
4000-4999	Books and Supplies	26,622.88	0.00	0.00	0.00	0.00	0.00	88,550.85		115,173.73
5000-5999	Services and Other Operating Expenditures	58,376.36	0.00	0.00	0.00	0.00	0.00	25,047.48		83,423.84
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	514,518.44	0.00	0.00	0.00	0.00	0.00	3,343,944.68	0.00	3,858,463.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	514,518.44	0.00	0.00	0.00	0.00	0.00	3,343,944.68	0.00	3,858,463.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									3,858,463.12
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	136,081.37	0.00	0.00	0.00	0.00	0.00	0.00		136,081.37
3000-3999	Employee Benefits	59,642.89	0.00	0.00	0.00	0.00	0.00	0.00		59,642.89
4000-4999	Books and Supplies	878.26	0.00	0.00	0.00	0.00	0.00	0.00		878.26
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	196,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,602.52
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
	TOTAL BEFORE OBJECT 8980	196,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,602.52
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)									2,591,725.43
	TOTAL COSTS									2,788,327.95

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

2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,857,865.77	
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	3,857,865.77	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	346.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	346.00

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

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).

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,491,145.78		
b. Less: Expenditures paid from federal sources	632,682.66		
c. Expenditures paid from state and local sources	3,858,463.12	3,857,865.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		3,857,865.77	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,858,463.12	3,857,865.77	597.35

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

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	4,491,145.78		
b. Less: Expenditures paid from federal sources	632,682.66		
c. Expenditures paid from state and local sources	3,858,463.12	3,857,865.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		3,857,865.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,858,463.12	3,857,865.77	597.35
d. Special education unduplicated pupil count	377	346	
e. Per capita state and local expenditures (A2c/A2d)	10,234.65	11,149.90	(915.25)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,788,327.95	0.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		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	2,788,327.95	0.00	2,788,327.95

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

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,788,327.95	0.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		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	2,788,327.95	0.00	2,788,327.95
b. Special education unduplicated pupil count	377	346	
c. Per capita local expenditures (B2a/B2b)	7,396.10	0.00	7,396.10

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Dawn Martin
Contact Name

760-355-3013
Telephone Number

Director of Business Services
Title

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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										377
1000-1999	Certificated Salaries	171,952.00	0.00	0.00	0.00	0.00	0.00	2,084,840.00		2,256,792.00
2000-2999	Classified Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	793,822.00		916,780.00
3000-3999	Employee Benefits	108,354.00	0.00	0.00	0.00	0.00	0.00	1,154,147.00		1,262,501.00
4000-4999	Books and Supplies	70,587.14	0.00	0.00	0.00	0.00	0.00	61,491.72		132,078.86
5000-5999	Services and Other Operating Expenditures	90,730.74	0.00	0.00	0.00	0.00	0.00	34,618.73		125,349.47
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	564,581.88	0.00	0.00	0.00	0.00	0.00	4,128,919.45	0.00	4,693,501.33
7310	Transfers of Indirect Costs	23,019.00	0.00	0.00	0.00	0.00	0.00	0.00		23,019.00
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	23,019.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,019.00
	TOTAL COSTS	587,600.88	0.00	0.00	0.00	0.00	0.00	4,128,919.45	0.00	4,716,520.33
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	142,888.00	0.00	0.00	0.00	0.00	0.00	2,066,919.00		2,209,807.00
2000-2999	Classified Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	447,834.00		570,792.00
3000-3999	Employee Benefits	98,239.00	0.00	0.00	0.00	0.00	0.00	957,993.00		1,056,232.00
4000-4999	Books and Supplies	70,587.14	0.00	0.00	0.00	0.00	0.00	25,819.00		96,406.14
5000-5999	Services and Other Operating Expenditures	90,730.74	0.00	0.00	0.00	0.00	0.00	30,944.00		121,674.74
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	525,402.88	0.00	0.00	0.00	0.00	0.00	3,529,509.00	0.00	4,054,911.88
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	525,402.88	0.00	0.00	0.00	0.00	0.00	3,529,509.00	0.00	4,054,911.88
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									
										13,406.30
										4,068,318.18

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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	0.00		122,958.00
2000-2999	Classified Salaries	51,443.00	0.00	0.00	0.00	0.00	0.00	0.00		51,443.00
3000-3999	Employee Benefits	3,550.00	0.00	0.00	0.00	0.00	0.00	0.00		3,550.00
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	177,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,951.00
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
	TOTAL BEFORE OBJECT 8980	177,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,951.00
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										
										13,406.30
										3,046,115.55
										3,237,472.85

* 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
	UNDUPLICATED PUPIL COUNT									377
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	168,096.59	0.00	0.00	0.00	0.00	0.00	1,892,725.09		2,060,821.68
2000-2999	Classified Salaries	166,647.61	0.00	0.00	0.00	0.00	0.00	777,283.99		943,931.50
3000-3999	Employee Benefits	133,095.64	0.00	0.00	0.00	0.00	0.00	1,132,914.23		1,266,009.87
4000-4999	Books and Supplies	26,622.88	0.00	0.00	0.00	0.00	0.00	88,550.85		115,173.73
5000-5999	Services and Other Operating Expenditures	58,376.36	0.00	0.00	0.00	0.00	0.00	25,047.48		83,423.84
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	552,839.08	0.00	0.00	0.00	0.00	0.00	3,916,521.54	0.00	4,469,360.62
7310	Transfers of Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PORA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	574,624.24	0.00	0.00	0.00	0.00	0.00	3,916,521.54	0.00	4,491,145.78
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	27,854.68	0.00	0.00	0.00	0.00	0.00	17,249.38		45,104.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	357,448.85		357,448.85
3000-3999	Employee Benefits	10,465.96	0.00	0.00	0.00	0.00	0.00	197,878.63		208,344.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	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	38,320.64	0.00	0.00	0.00	0.00	0.00	572,576.86	0.00	610,897.50
7310	Transfers of Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
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	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,785.16
	TOTAL BEFORE OBJECT 8980	60,105.80	0.00	0.00	0.00	0.00	0.00	572,576.86	0.00	632,682.66
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									632,682.66

[illegible]

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

SELPA: _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA:

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: _____

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

4,716,520.33

b. Less: Expenditures paid from federal sources

648,202.15

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

4,068,318.18

3,587,865.77

3,587,865.77

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

4,068,318.18

3,587,865.77

480,452.41

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

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

a. Total special education expenditures

4,716,520.33

b. Less: Expenditures paid from federal sources

648,202

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

4,068,318.18

3,857,865.77

3,857,865.77

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

4,068,318.18

3,857,865.77

d. Special education unduplicated pupil count

377

346

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

10,791.29

11,149.90

(358.61)

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

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year FY 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,237,472.85	0.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		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	3,237,472.85	0.00	3,237,472.85

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

	Budget FY 2017-18	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	3,237,472.85	0.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		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	3,237,472.85	0.00	3,237,472.85
b. Special education unduplicated pupil count	377		
c. Per capita local expenditures (B2a/B2b)	8,587.46	0.00	8,587.46

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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Title

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,206,336.40		3,206,336.40			3,206,336.40
Work in Progress	2,843,971.63		2,843,971.63			2,843,971.63
Total capital assets not being depreciated	6,050,308.03	0.00	6,050,308.03	0.00	0.00	6,050,308.03
Capital assets being depreciated:						
Land Improvements	3,015,868.43		3,015,868.43			3,015,868.43
Buildings	64,041,793.50		64,041,793.50			64,041,793.50
Equipment	6,204,255.39		6,204,255.39			6,204,255.39
Total capital assets being depreciated	73,261,917.32	0.00	73,261,917.32	0.00	0.00	73,261,917.32
Accumulated Depreciation for:						
Land Improvements	(1,779,013.69)		(1,779,013.69)			(1,779,013.69)
Buildings	(23,373,029.53)		(23,373,029.53)			(23,373,029.53)
Equipment	(4,438,213.61)		(4,438,213.61)			(4,438,213.61)
Total accumulated depreciation	(29,590,256.83)	0.00	(29,590,256.83)	0.00	0.00	(29,590,256.83)
Total capital assets being depreciated, net	43,671,660.49	0.00	43,671,660.49	0.00	0.00	43,671,660.49
Governmental activity capital assets, net	49,721,968.52	0.00	49,721,968.52	0.00	0.00	49,721,968.52
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	15,360,000.00		15,360,000.00			15,360,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	1,217,249.80		1,217,249.80			1,217,249.80	
Compensated Absences Payable	30,712.60		30,712.60			30,712.60	
Governmental activities long-term liabilities	16,607,962.40	0.00	16,607,962.40	0.00	0.00	16,607,962.40	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Imperial Unified

Imperial County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed:

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Imperial Unified

Imperial County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

IMPERIAL UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL

FISCAL YEAR: 2017-18

RES	OBJ	BEGINNING CASH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
		8,659,891.52	6,918,782.91	5,791,520.90	6,200,505.01	5,621,912.82	4,768,488.23	7,578,113.64	6,883,729.59	5,812,390.18	5,644,060.11	5,885,701.29	4,657,424.09			
		ADOPTED BUDGET														

RECEIPTS

State Aid - Revenue Limit	0000	8011	25,024,656.00	1,229,251.00	5%	1,229,251.00	2,251,684.00	9%	2,251,684.00	9%	2,251,684.00	9%	2,251,684.00	9%	2,309,411.11	3,857,672.88	35,404,974.66	100.0%	0.00%
State Aid - EPA (Prop 30)	1400	8012	5,103,815.00	0.00	0%	0.00	1,295,520.00	25%	1,295,520.00	0%	1,295,520.00	0%	1,295,520.00	0%	0.00	0.00	5,103,815.00	100%	0%
State Aid - Prior Year	0000	8019	(87,206.00)	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	(87,206.00)	100%	0%
Local Property Taxes	0000	8021	4,966,588.00	0.00	0%	0.00	691,684.59	14%	691,684.59	0%	691,684.59	0%	691,684.59	0%	0.00	0.00	4,966,588.00	100%	0%
Community Redevelopment	0000	8045	398,191.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	398,191.00	100%	0%
Other Non Revenue	0000	8047	220.43	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	220.43	100%	0%
Transfers to Charter Schools	0000	8092	(1,288,777)	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	(1,288,777)	100%	0%
In Lieu of Property Taxes	0000	8096	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
	0000		0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
TOTAL REVENUE LIMIT SOURCES 8010-8099			35,404,974.66	1,229,251.00		1,229,251.00	3,547,205.00		2,943,368.59		2,251,684.00	5,995,494.56	2,549,875.00	2,251,684.00	3,511,624.66	3,628,452.86	35,404,974.66	87%	13%
Special Education-IDEA	3310	8181	627,292.15	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	627,292.15	100%	0%
Special Education-IDEA ABRA	3313	8181	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
FEMA	0000	8281	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
Migrant Education	3060	8285	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
Carl Perkins	3550	8285	18,248.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	18,248.00	100%	0%
Fed Adv Pictmt & Test Fee	0002	8290	3,700.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	3,700.00	100%	0%
Medi-Cal Admin. Actbr. (MAA)	0014	8290	91,686.66	0.00	0%	0.00	19,865.02	22%	19,865.02	0%	0.00	0.00	0.00	0%	0.00	0.00	91,686.66	100%	0%
Title I - Part A	3010	8290	598,957.85	0.00	0%	0.00	16,970.00	3%	16,970.00	0%	0.00	0.00	0.00	0%	0.00	0.00	598,957.85	100%	0%
Federal Jobb Bll-SFSF	3205	8290	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0%
Title II - Part A	4035	8290	103,076.44	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0.00	0.00	103,076.44	100%	0%
Title II - Part D (EETT)	4045	8290	0.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%	0%
Title III - Immigrant	4201	8290	5,735.00	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0.00	0.00	5,735.00	100%	0%
Title III - LEP	4203	8290	115,180.31	0.00	0%	0.00	0.00	0%	0.00	0%	0.00	0.00	0.00	0%	0.00	0.00	115,180.31	100%	0%
Medi-Cal Billing Option	5640	8290	27,000.00	0.00	0%	0.00	1,679.00	6%	1,679.00	0%	0.00	0.00	0.00	0%	0.00	0.00	27,000.00	100%	0%
TOTAL FEDERAL 8100-8299			1,690,876.41	0.00	0%	0.00	21,420.61	72.68	21,420.61	18,649.00	7,540.23	274,858.00	52,647.00	8,956.00	24,773.84	7,113.56	1,197,316.14	77%	23%

2017-18

RECEIPTS (CONT'D)

RES	OBJ	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
7090	8311	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Economic Impact Aid (EIA)	7091		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7230			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Home to School	7240	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8550	155,556.00	0%	0%	0%	0%	155,556.00	0%	0%	0%	0%	0%	0%	0%	155,556.00	0%
Mandate Block Grant			0%	0%	0%	0%	0%	0%	0%	33%	0%	0%	0%	0%	0%	0%
One-Time Discretionary	1065	592,100.00	0%	0%	0%	0%	195,000.00	0%	0%	195,000.00	0%	0%	0%	202,100.00	592,100.00	0%
Mandate monies payelf			0%	0%	0%	0%	0%	0%	31%	0%	0%	28%	0%	0%	81%	19%
Lottery Unrestricted	1100	595,626.00	0%	0%	0%	0%	0%	0%	185,229.22	0%	0%	166,284.69	0%	129,286.00	480,799.91	115,026.09
0000	8550		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	95%	0%
Lottery - Restricted	5300	195,888.00	0%	0%	0%	0%	0%	0%	9,182.00	0%	0%	0%	0%	0%	9,182.00	186,706.00
0000	8590	20,000.00	0%	0%	0%	0%	0%	7,256.00	0%	1,560.00	0%	1,128.00	0%	4,486.00	14,430.00	5,570.00
Other Income			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
0006	8590	7,255.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7,255.00	7,255.00	0%
STAR Testing			0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%
Prop 39 CA Clean Energy Act	6230	229,031.00	0%	0%	0%	0%	0%	0%	0%	229,031.00	0%	0%	0%	0%	229,031.00	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Educator Effectiveness 1 Time	6254	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
CBET *	6285	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Adult Ed *	6390	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
CTE Incentive Grant	6387	515,116.63	0%	0%	77%	0%	394,357.00	0%	0%	0%	0%	45,963.00	0%	0%	440,320.00	74,796.63
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Mental Health - On-going	6512	166,021.33	0%	0%	70%	0%	0%	0%	0%	0%	49,806.33	0%	0%	0%	166,021.33	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Prof. Dev. Block Grant *	7393	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Ag. Incentive Grant	7010	23,943.06	0%	0%	0%	0%	9,201.00	0%	0%	0%	0%	0%	0%	0%	9,201.00	14,742.06
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	88%
College Readiness Block Grant	7338	76,697.74	0%	0%	0%	0%	8,953.26	0%	0%	0%	0%	0%	0%	0%	8,953.26	67,744.48
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
STRS On-Behalf Contribution	7690	1,539,390.57	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1,539,390.57	1,539,390.57	0%
0000	8590		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL OTHER STATE 6300-6599		4,116,825.33	0%	0%	510,572.00	0%	368,710.26	7,256.00	194,411.22	425,591.00	49,806.33	213,375.69	0%	1,882,517.57	3,652,240.07	464,585.26

2017-18

RECEIPTS (CONT'D)

RES	OBJ	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
9140	8625	145,944.95	0%	0%	0%	0%	0%	59,525.28	0%	0%	0%	0%	76,195.95	0%	145,944.95	0%
RDA Funds Not Subj to RL Ded			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Interest	0000	48,000.00	0%	0%	0%	6,671.83	0%	0%	11,323.49	0%	0%	13,529.00	0%	8,469.00	39,993.32	8,006.68
0000	8660		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
CCPT Funding (2 Yrs.)	9151	79,477.54	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8691	220.43	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Misc. Non Rev Limit 50%			2%	0%	26%	1%	1%	92.96	237.64	65.00	0%	14%	0%	0%	34,225.44	40,374.55
Other Local Income	0000	74,600.00	1,583.20	140.00	19,334.03	1,695.10	615.36	92.96	237.64	65.00	77.31	10,255.00	129.84	0%	34,225.44	40,374.55
0000	8699		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
AP Exam Rebate	1020	250.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	250.00	0%

2017-18

OBJ	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
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PRIOR YEAR (ASSETS)

Cash On Hand July 1st	9110	8,659,891.52												
Accounts Receivable	9200	34,202.54	29,198.68	5,003.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100%
Accounts Receivable	9200	906,246.19	4,296.56	175,000.00	175,000.00	175,000.00	175,000.00	46,949.63	0.00	0.00	0.00	0.00	0.00	100%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%

PRIOR YEAR (LIABILITIES)

Accounts Payable	9510	(2,714,498.69)	(261,028.49)	(245,347.02)	(245,347.02)	(245,347.02)	(245,347.02)	(247,347.02)	(247,347.02)	(247,347.02)	(247,347.02)	(235,347.02)	0.00	0.00
Health & Welfare Holding	9524	0.00	(282,816.73)	282,816.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Holding	9525	0.00	982.62	(982.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workers' Comp Holding	9526	0.00	43,070.15	(43,070.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB Retiree Benefits	9530	0.00	779.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holding Accounts	9503	(0.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.36)	0.00
Deferred Revenue	9650	(286,578.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(286,578.13)	0.00
TOTAL PRIOR YEAR		5,601,763.07	(465,518.14)	173,420.80	(70,347.02)	(70,347.02)	(92,347.02)	(200,397.39)	(247,347.02)	(247,347.02)	(248,126.09)	(235,347.02)	(286,578.49)	

INTERFUND BORROWING / TRANS (Footnote Req)

ENDING CASH	\$ 6,918,762.91	\$ 5,791,520.90	\$ 6,200,505.01	\$ 5,621,912.82	\$ 4,768,498.23	\$ 7,578,113.64	\$ 6,883,729.59	\$ 5,812,390.18	\$ 5,644,068.11	\$ 5,895,701.29	\$ 4,657,424.09	\$ 6,509,070.44
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THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance July 1st	5,601,763.07
Change in Fund Balance	(1,356,892.76)
Estimated Fund Balance June 30th	5,204,870.31

ASSET & LIABILITY SUMMARY AT YEAR-END	
Cash @ 6/30/2018	6,509,070.44
Accounts Receivable @ 6/30/2018	1,086,004.31
Accounts Payable @ 6/30/2018	(2,392,704.44)
Other Assets/Stores @ 6/30/2018	0.00
Revolving Cash @ 6/30/2018	2,500.00
Interfund / TRANS Cash Borrowing	0.00
Ending Fund Balance @ 6/30/2018	5,204,870.31

SACSALL FORM MYP (MANUALLY ENTER)	
Beginning Fund Balance July 1st (Sect F, 1 (a))	5,601,763.07
Net Increase (Decrease) in Fund (Section E)	(1,356,892.76)
Ending Fund Balance, June 30th	5,204,870.31

**Will be off due to rounding in SACS, less than one dollar.

Interfund borrowing/Trans - Please note where you are borrowing funds from:

Imperial Unified School District

2017-18 ADOPTED BUDGET VS. REVISED ADOPTED BUDGET REPORT

		UNRESTRICTED			RESTRICTED		
		Adopted	Revised	Adopted	Revised	Adopted	Description
		Increase or (Decrease)			Increase or (Decrease)		
		Description			Description		

		UNRESTRICTED				RESTRICTED			
		Adopted	Revised Adopted	Difference Increase or (Decrease)	Description	Adopted	Revised Adopted	Difference Increase or (Decrease)	Description
Local Sources									
9140	8625				Community Redevelopment Non RL Ded.				
0000	8650	48,000.00	48,000.00	0.00	Interest	145,944.95	145,944.95	0.00	
9151	8677				College Career Pathway Grant (CCPT)				
0000	8691	300.54	220.43	0.00	Misc. 50% Adjustment				
0000	8699	74,600.00	74,600.00	(80.11)	Other Local Revenue	81,295.50	79,477.54	(1,817.96)	Revised carryover
1020	8699	250.00	250.00	0.00	AP Exam Rebate			0.00	
1068	8699	0.00	812.65	0.00	Imperial County Supervisors Donation			0.00	
1049	8699	28,800.00	28,800.00	0.00	WS Rental			0.00	
7230	8699	0.00	0.00	0.00	In Lieu of Dev. Fees (one-time income)			0.00	
1021	8699	0.00	0.00	0.00	IC Donation			0.00	
7394	8699	1,000.00	1,000.00	0.00	IID Trustlands Grant	0.00	0.00	0.00	
1070	8699	0.00	0.00	0.00	Lowes Grant - IVDZ			0.00	
0021	8699	0.00	0.00	0.00	IID Local Entities Grant-IVDZ			0.00	
9150	8699				K-12 Voucher Program - Software	4,638.50	4,638.50	0.00	
9155	8699				Microsoft Settlement	4,268.02	4,268.02	0.00	
6500	8792				SELPA - Transfer of Apportionment	712,464.00	664,824.00	(47,640.00)	Funding reduction
Total Local Resources		152,950.54	153,683.08	732.54		948,610.97	899,153.01	(49,457.96)	
Interfund Transfers In									
0000	8919	0.00	0.00	0.00	Fund 400-CA Clean Energy Project	0.00	0.00	0.00	
1058	8912	0.00	0.00	0.00	Fund 400 - IHS Field Lights Project			0.00	
0000	8919	33,000.00	33,000.00	0.00	Fund 250 - Allowable 3% Adm. Chgs.			0.00	
Total Interfund Transfers In		33,000.00	33,000.00	0.00		0.00	0.00	0.00	
Total Revenue Sources		36,472,681.79	37,057,761.39	585,099.60		4,924,476.69	5,240,731.09	316,254.40	
EXPENDITURES									
Certificated Salaries									
1100	Teachers' Salaries	14,535,294.00	14,784,058.00	248,764.00	Step advances/2 Growth teachers	1,719,494.00	1,639,389.00	(80,105.00)	Ag salaries from Perkins to unrestricted
1130	Overtime	14,000.00	14,000.00	0.00				0.00	
1160	Substitute Teachers' Salaries	177,090.00	177,090.00	0.00		26,372.00	26,372.00	0.00	
1161	Substitute Teachers' - Conference	17,815.00	17,815.00	0.00		35,304.00	35,304.00	0.00	
1170	Teacher Extra-Duty Stipends	422,738.00	422,738.00	0.00		127,593.00	127,593.00	0.00	
1200	Certificated Pupil Support Salaries	483,845.00	483,845.00	0.00		735,965.00	735,965.00	0.00	
1300	Certificated Administrative Salaries	1,582,370.00	1,556,322.00	(6,048.00)	Staffing replacement adjustment	6,730.00	6,730.00	0.00	
1900	Other Certificated Salaries	139,219.00	139,219.00	0.00		44,014.00	44,014.00	0.00	
Total Certificated Salaries		17,352,371.00	17,595,087.00	242,716.00		2,695,472.00	2,615,387.00	(80,105.00)	
Classified Salaries									
2100	Classified Instructional Salaries	537,893.00	527,421.00	(10,472.00)	Staffing replacement adjustments	762,316.00	779,414.00	17,098.00	1 Special Ed. Instructional Aide growth
2200	Classified Support Salaries	2,758,593.00	2,738,415.00	(20,178.00)	Replacement adj's/salaries to Adult Ed	679,927.00	677,062.00	(2,865.00)	Adj. for one time money expenses
2230	Classified Support Overtime	169,000.00	169,000.00	0.00		0.00	0.00	0.00	
2232	Classified Support Educational Stipend	83,793.00	83,793.00	0.00		0.00	0.00	0.00	
2260	Substitute Classified Pupil Support	35,000.00	35,000.00	0.00		0.00	0.00	0.00	
2300	Classified Administrative Salaries	399,223.00	399,223.00	0.00		148,296.00	148,296.00	0.00	
2400	Clerical, Technical, & Office Staff	713,073.00	713,630.00	557.00	Revised projection	60,060.00	60,060.00	0.00	
2900	Other Classified Salaries	253,325.00	249,502.00	(3,823.00)	Staffing replacement adjustments	2,967.00	2,967.00	0.00	
Total Classified Salaries		4,949,900.00	4,915,984.00	(33,916.00)		1,653,566.00	1,667,799.00	14,233.00	

UNRESTRICTED						RESTRICTED					
	Adopted	Revised	Adopted	Difference	Description	Adopted	Revised	Adopted	Difference	Description	
				Increase or (Decrease)					Increase or (Decrease)		
Employee Benefits											
3101	2,501,597.00	2,536,622.00	35,025.00	Adj. for salary / benefit changes	#	375,301.00	363,742.00	(11,559.00)	Adj. for salary / benefit changes		
3101			0.00	0.00	#	1,539,390.57	1,539,390.57	0.00	0.00		
3201	2,280.00	2,280.00	0.00	0.00	#	13,141.00	13,141.00	0.00	0.00		
3202	738,049.00	733,375.00	(4,674.00)			253,649.00	255,859.00	2,210.00	Adj. for salary / benefit changes		
3301	1,018.00	1,018.00	0.00	0.00	#	5,867.00	5,867.00	0.00	"		
3302	306,893.00	304,792.00	(2,101.00)		#	102,521.00	103,403.00	882.00	"		
3303	251,615.00	255,136.00	3,521.00		#	39,084.00	37,923.00	(1,161.00)	"		
3304	71,776.00	71,286.00	(490.00)		#	23,978.00	24,185.00	207.00	"		
3401	2,077,707.00	2,137,710.00	60,003.00		#	340,495.00	341,163.00	668.00	"		
3402	925,033.00	917,882.00	(7,151.00)		#	386,755.00	406,545.00	19,790.00	"		
3501	8,674.00	8,793.00	119.00		#	1,343.00	1,303.00	(40.00)	"		
3502	2,479.00	2,482.00	(17.00)		#	828.00	835.00	7.00	"		
3601	380,022.00	385,337.00	5,315.00		#	59,030.00	57,276.00	(1,754.00)	"		
3602	108,405.00	107,563.00	(742.00)		#	36,214.00	36,526.00	312.00	"		
3701	111,560.00	113,125.00	1,565.00		#	17,385.00	16,868.00	(517.00)	"		
3702	31,927.00	31,709.00	(218.00)		#	10,666.00	10,758.00	92.00	"		
Total Employee Benefits				90,155.00		3,205,647.57	3,214,784.57	9,137.00			
Materials and Supplies											
4100	243,500.00	243,500.00	0.00			231,663.82	272,181.33	40,517.51	Revised projection		
4200	4,384.70	4,384.70	0.00			7,097.86	7,097.86	0.00			
4300	773,089.46	838,609.76	65,520.30	Revised lottery projections		628,749.55	996,682.31	367,932.76	Carryover expenses added		
4356	2,300.00	2,300.00	0.00			5,543.00	5,543.00	0.00			
4360	195,000.00	195,000.00	0.00			300.00	300.00	0.00			
4361	133,200.00	133,200.00	0.00			1,145.00	1,145.00	0.00			
4362	36,000.00	36,000.00	0.00			0.00	0.00	0.00			
4381	0.00	0.00	0.00			0.00	0.00	0.00			
4400	126,465.26	132,631.26	6,166.00	Revised projections		156,446.64	155,753.64	(693.00)	Revised projection		
Total Materials and Supplies				71,686.30		1,030,945.87	1,438,703.14	407,757.27			
Other Operating											
5200	30,291.35	30,291.35	0.00			75,979.96	75,979.96	0.00			
5300	18,805.00	18,805.00	0.00			0.00	200.00	200.00	Revised projection		
5400	129,920.00	129,920.00	0.00			0.00	0.00	0.00			
7250	27,954.00	27,954.00	0.00			0.00	0.00	0.00			
5501	5,800.00	5,800.00	0.00			0.00	0.00	0.00			
5502	567,000.00	567,000.00	0.00			0.00	0.00	0.00			
5503	66,000.00	66,000.00	0.00			0.00	0.00	0.00			
5506	49,000.00	49,000.00	0.00			0.00	0.00	0.00			
5600	426,619.21	426,619.21	0.00			57,365.40	57,365.40	0.00			
5710	(1,802.00)	(1,802.00)	0.00			1,802.00	1,802.00	0.00			
5720	(62,353.00)	(62,353.00)	0.00			62,353.00	62,353.00	0.00			
5800	430,929.03	433,983.93	3,054.90	Revised projection		197,646.47	197,646.47	0.00			
5810	11,300.00	16,700.00	5,400.00	Bond Audit Services added		0.00	0.00	0.00			
5820	1.00	1.00	0.00			0.00	0.00	0.00			

UNRESTRICTED				RESTRICTED			
	Adopted	Revised Adopted	Difference Increase or (Decrease)	Description	Adopted	Revised Adopted	Difference Increase or (Decrease)
5830 Legal Services	59,700.00	59,700.00	0.00				
5840 Advertising	15,100.00	15,100.00	0.00				
5850 Employee Screening	6,000.00	6,000.00	0.00				
5860 IOOE Information Systems (ICSIS)	88,322.00	88,322.00	0.00				
5890 Other Services	72,638.00	72,638.00	0.00				
5900 Communications	47,100.00	47,100.00	0.00		0.00	0.00	0.00
5901 Postage	24,000.00	24,000.00	0.00				
Total Other Operating	2,012,324.59	2,020,779.49	8,454.90		395,146.83	395,346.83	200.00
Capital Outlay							
6200 Buildings/Improvements of Buildings	0.00	0.00	0.00				
0140 Capital Renewal	25,000.00	25,000.00	0.00		20,001.00	20,001.00	0.00
6210 Architect Fees	1,000.00	1,000.00	0.00				
7230 Equipment-New Bus (2)	0.00	0.00	0.00				
7230 Equipment-Van	30,000.00	30,000.00	0.00		0.00	0.00	0.00
6387 Equipment-CTE Greenhouse/Plasma saw	0.00	0.00	0.00				
8150 Equipment-RRMA	0.00	0.00	0.00		0.00	0.00	0.00
7200 Equip.-Dist Phone System (balance due)	0.00	0.00	0.00		46,750.00	46,750.00	0.00
8110 Equip.-Dist Phone System (balance due)	0.00	0.00	0.00				
7700 Equipment-Technology	46,909.00	46,909.00	0.00				
1060 Equipment-Maint. Dept.	11,700.00	10,000.00	(1,700.00)	Monies moved to supplies			
8150 Site One Time Needs (IHS Scoreboard)	0.00	0.00	0.00				
8150 Equipment Replacement-RRMA	0.00	0.00	0.00		16,900.00	16,900.00	0.00
Total Capital Outlay	114,609.00	112,909.00	(1,700.00)		83,651.00	83,651.00	0.00
Other Outgo							
7142 Transfer of Apportionment-IOE Supp	365,100.40	365,178.49	78.09				
7310 Indirect Costs Charges	(64,954.00)	(75,453.00)	(10,499.00)	Revised projection	64,954.00	75,453.00	10,499.00
7438 Debt Service - Interest			0.00		0.00	0.00	0.00
7439 Debt Service - SD Health Ins. Run-off	0.00	0.00	0.00		0.00	0.00	0.00
Total Other Outgo	300,146.40	289,725.49	(10,420.91)		64,954.00	75,453.00	10,499.00
Interfund Transfers Out							
7612 From GF to fund 400-Capital Proj.	0.00	0.00	0.00				
7616 Other Funds - Cafeteria	75,000.00	75,000.00	0.00				
7619 Other Funds - Developer Fees	0.00	0.00	0.00				
Total Interfund Transfers Out	75,000.00	75,000.00	0.00		0.00	0.00	0.00
Total Expenditures	33,837,326.41	34,204,300.70	366,975.29		9,129,383.27	9,491,104.64	361,721.27

IMPERIAL UNIFIED SCHOOL DISTRICT
DEVELOPER FEE REPORT
FOR THE PERIOD JULY 1, 2016 to JUNE 30, 2017

FEES CHARGED TO DATE

Earthquake Refund 2013-14	\$ 25,659,431.92
MOU Mitigation Gap Funding	\$ 241,221.00
CFD PAYMENTS RECEIVED FROM CITY OF IMPERIAL	\$ 1,782,164.12
Redevelopment Agency Funds	\$ 2,192,953.13
Transfer CFD monies for IHS Sports Lighting Project	\$ 456,469.08
Transfer out of RDA payments to backfill loss of Revenue Limit	\$ (412,739.47)
Transfer from State School Fund (balance of Band/Library)	\$ (87,321.00)
INTEREST EARNED	\$ 2,371,212.85

1986-1990	\$58,522.39
1990-2000	\$642,403.33
2000-2009	\$1,280,835.47
2009-10	\$147,510.96
2010-11	\$66,280.24
2011-12	\$58,254.26
2012-13	\$59,602.44
2013-14	\$53,965.66
2014-15	\$73,217.26
2015-16	\$80,528.48
2016-17	\$79,782.27
TOTAL	\$2,599,902.76



TOTAL FEES COLLECTED AND INTEREST EARNED **\$ 34,803,294.39**

PAYMENTS MADE FROM DEVELOPER FEES

BH/FW/IHS/TLW RELOCATABLE CLASSROOMS	\$1,770,060.42	
PURCHASE OF STATE EMERGENCY PORTABLES	\$123,600.00	
COSTS TO INSTALL & UPGRADE 3 PORTABLES @ TLW in 2008	\$83,851.59	
COSTS TO INSTALL 8 PORTABLE @ TLW & FW in 2009	\$328,576.39	
COSTS TO MOVE & SETUP 8 PORTABLE @ FW 2011 & 2016	\$387,582.16	
COSTS TO INSTALL, MOVE SETUP 5 PORTABLES @IHS 2016-17	\$587,730.20	
TOTAL PORTABLES & ROOSEVELT		\$3,281,400.76
KRONICK - MELLO-ROOS DISTRICT	\$32,090.11	
JACK SCHREDER	\$559,678.44	
SANDERS	\$882,926.25	
JESSIE DOUGLAS HARTLINE	\$16,200.00	
LANDMARK CONSULTANTS	\$28,153.90	
DIVISION OF THE STATE ARCHITECT	\$110,925.00	
ICON ENCLOSURES		
JBL ASSOCIATES	\$12,423.16	
ERICKSON & ASSOCIATES	\$2,500.00	
CA GEOLOGIC	\$3,600.00	
LEGAL WORK (CURRIER, HORTON, BEST, BOWIE, ANDERSON, WILES))	\$73,615.81	
BH SPRINKLER SYSTEM	\$57,906.35	
PLANNING CENTER	\$16,798.29	
SCHOOL FACILITIES ADVISORS	\$73,327.50	
SHIFFLER EQUIPMENT SALES - CAFÉ TABLES	\$42,277.88	
MISCELLANEOUS	\$68,577.96	
EARTHQUAKE REPAIRS	\$464,503.35	
Indirect Costs 2007-08 to 2015-16	\$401,862.04	
TOTAL MISCELLANEOUS		\$2,847,366.04
MODERNIZATION OF ROOSEVELT WING AT BEN HULSE	\$48,759.10	
GYM LOCKER ROOM	\$705,412.66	
BH/WS/FW MODERNIZATION	\$173,790.51	
BOGUE PROPERTY (DO)	\$171,104.71	
INTERIM HOUSING-FW MOD	\$18,060.24	
Spore Property	\$130,226.12	
IHS CAFETERIA MODERNIZATION	\$80,637.23	
IHS MODERNIZATION	\$823,725.10	
IAHS CONSTRUCTION	\$221,802.01	
TL WAGGONER CONSTRUCTION	\$1,436,958.70	
IHS SCIENCE WING CONSTRUCTION	\$2,233,644.00	
FRANK WRIGHT MIDDLE SCHOOL CONSTRUCTION	\$5,277,558.00	
FRANK WRIGHT 4 PORTABLES & MISC 2015	\$153,102.32	
IHS LIBRARY/BAND ROOM COSTS	\$23,623.88	
BEN HULSE PARKING LOT & SIDEWALKS	\$102,232.00	
NEW SCHOOL SITE COSTS (CROSS)	\$600,398.94	
DISTRICT MATCH FOR NEW CONSTRUCTION	\$3,000,000.00	
DISTRICT MATCH FOR BAND/LIBRARY	\$2,300,000.00	
TOTAL CONSTRUCTION PROJECTS		\$17,501,035.52



TOTAL PAYMENTS AND TRANSFERS **\$23,629,802.32**

CASH BALANCE JUNE 30, 2016

\$ 11,173,492.07