

2016-17 Budget

Executive Summary



June 15, 2016

The Oak Grove School District's (OGSD) 2016-17 Budget, fifth year of Local Control Funding Formula (LCFF), has been prepared based on the Governor's May Revision Budget, and in accordance with guidelines by Santa Clara County Office of Education, School Services of California, and the state Fiscal Crisis Management Assistance Team (FCMAT).

Governor Brown released his 2016-17 May Revision on May 13, 2016. In recent past years, the state budget started with low revenue forecasts that got better. This year, the May Revision revenue forecast is lower than the Governor's January revenue forecast. Proposition 98 still governs the level of funding for K-12 education, and the large year over year increases since 2013-14 are slowing as we approach full implementation of LCFF. The May Revision projects that LCFF will be 95.7% (state-wide average) implemented in 2016-17; at full implementation of LCFF, K-12 funding increase will be per COLA.

State budget assumptions include:

- Cost of Living Adjustment (COLA) at 0.0%, changed from 0.47% January estimate, and very low COLAs for the next few years
- Proposition 30 is allowed to expire on schedule
- Much lower growth in Proposition 98

The state budget still does not address the need for CalSTRS and CalPERS cost relief, or the reserve cap.

Oak Grove School District's Budget contains the following key principles:

- The District's activities and budget will continue to be guided by the Board approved Five Year Plan.
- Expenditure assumptions are developed in conjunction with the Local Control Accountability Plan (LCAP), with inputs from various stakeholder groups. Maximizing resources by leveraging different funding sources to achieve the District's LCAP goals.
- Hiring and retaining highly qualified staff in all functional areas.
- Minimizing impact of enrollment decline by reducing teaching positions through attrition.
- Providing choice of instructional programs to families, including parent participation school, independent study program, STEM, Visual and Performing Arts, and Spanish Two Way Bilingual Immersion.
- Provide enriched instruction through Music and Technology.
- Provide enhanced teaching through staff development.
- Maintain safe and environmentally healthy facilities.
- Maintain a fiscally healthy and balanced budget.

OGSD FINANCIAL HIGHLIGHTS

Key financial highlights for the 2016-17 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF funding of the Gap Closed Percentage at 54.84%, including statutory COLA of 0.0%. LCFF Entitlement per average daily attendance is \$8,380. Supplemental services must be provided at a rate of \$712 per ADA, and net unrestricted LCFF funding is \$7,668 per ADA.
- LCFF average daily attendance (ADA) is projected at 10,310.47, including district students in county special education programs, based on 2016-17 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 52.56% of total district enrollment, average rate for fiscal years 2014-15 through 2016-17.
- LCFF phase-in entitlement in 2016-17 is approximately 96.5% of entitlement target.
- One-time discretionary fund allocation of \$237 per ADA. Total allocation for OGSD is estimated at \$2.4 million.
- Total revenues are projected to exceed expenditures and other uses by \$4.2 million.
- Unrestricted General Fund ending fund balance is projected to be at \$4.4 million. Excluding the \$3.4 million (3% of total general fund expenditures) committed for economic uncertainties and \$0.5 million in non-spendable and other assignments, unappropriated ending fund balance is \$0.5 million.

GENERAL FUND - COMBINED

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. The LCFF provides districts a "base" level of funding that is then adjusted by grade span of TK-3 and/or 9-12, which is in lieu of the class size reduction apportionment under the previous revenue limit funding formula. In addition, "supplemental" funding is provided based on unduplicated counts of pupils enrolled in the district who is low-income, English learners, and foster youth (unduplicated count). When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided.

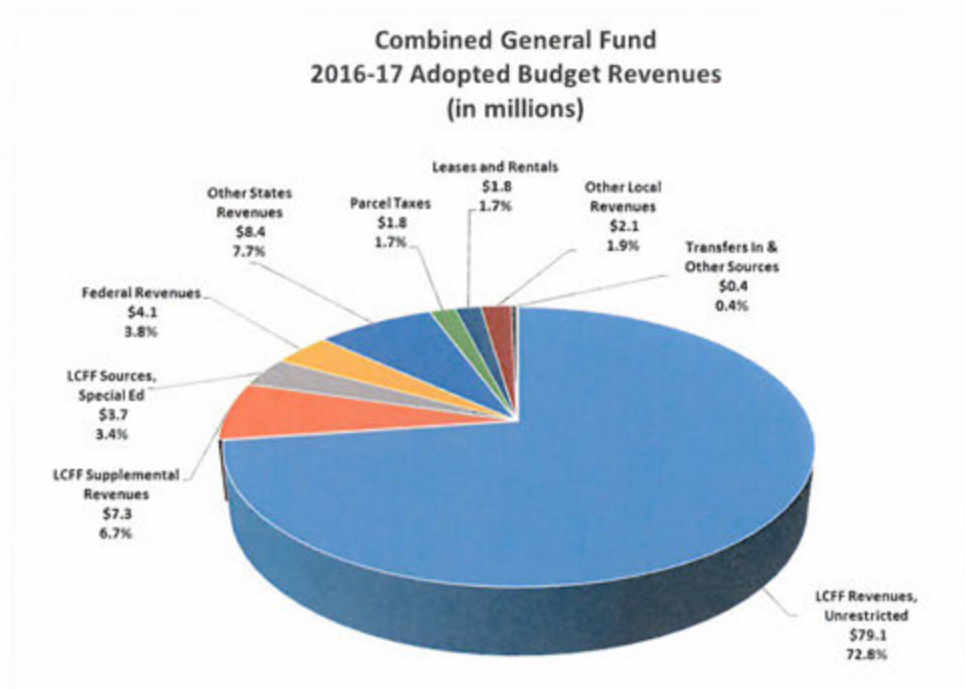
Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiply by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage*, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

In 2016-17, the District will be at 96.5% of entitlement target, higher than the statewide average. As the gap between Phase-In Entitlement and Entitlement Target narrows, revenue dollar increases will be less each year.

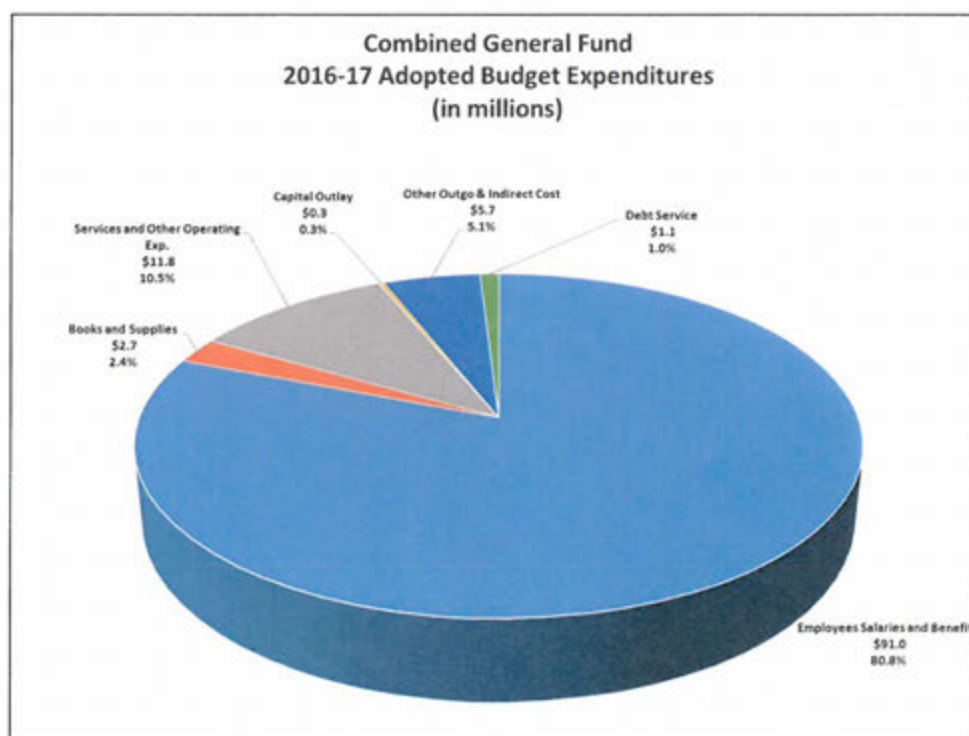
Base Grant	Grade Span (K-3)	Supplemental	Add-On (TIIG & Transportation)
\$74,125,947	\$3,345,582	\$8,143,807	\$3,930,266
LCFF Entitlement Target (based on 2015-16 ADA) \$89,545,602			
2016-17 Phase-In Entitlement \$86,399,443			
Property Taxes	EPA	State Aid	
\$24,231,383	\$13,900,223	\$48,267,837	

In addition to LCFF income, the District receives federal and state revenues for categorical programs. Federal categorical programs revenues have been reduced by Federal sequestrations since 2013-14, and State categorical programs have been rolled into LCFF with a few exceptions. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

Total combined General Fund revenues is budgeted at \$108.5 million.

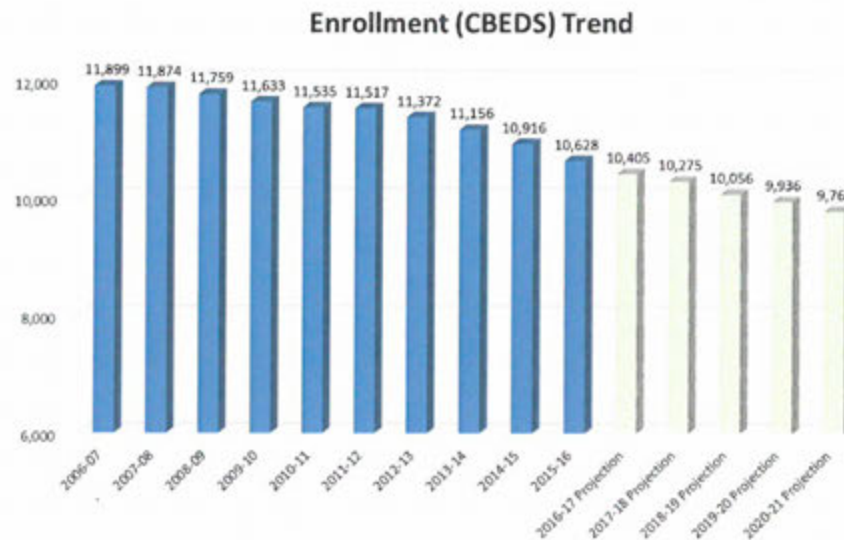


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures is budgeted at \$112.7 million. Employee salaries and benefits take up approximately 80.8% of total general fund expenditures.



ENROLLMENT

Student enrollment for the District last peaked in 2006-07 and has been in a decline since. In addition to families moving out of the area as a result of the recent recession, the overall birthrate for the region has been declining. The District has lost 983 students from 2006-07 to 2015-16. Enrollment projections for 2016-17 through 2020-21 are per the demographer's report dated March 2, 2016, as approved by the Board.



The projected cumulative projected enrollment loss of 572 students from 2015-16 to 2018-19 translates into cumulative revenue loss of approximately \$18.3 million over the three years, based on funding assumptions per the State's 2016-17 May Revised Budget.

	Projected Enrollment	LCFF ADA*	LCFF ADA Loss	LCFF Entitlement Per ADA	Revenue Gain/(Loss) Year 1	Revenue Gain/(Loss) Year 2	Revenue Gain/(Loss) Year 3	Cumulative Gain/(Loss)
2016-17 Budget	10,405	10,310.47	(274.70)	\$8,380	(\$2,301,986)	(\$2,301,986)	(\$2,301,986)	(\$6,905,958)
2017-18 Projection	10,275	10,095.43	(489.74)	\$8,670		(\$4,246,046)	(\$4,246,046)	(\$8,492,092)
2018-19 Projection	10,056	9,976.46	(334.01)	\$8,805			(\$2,940,958)	(\$2,940,958)
Cumulative Total			(1,098.45)		(\$2,301,986)	(\$6,548,032)	(\$9,488,990)	(\$18,339,008)

* funding is based on the greater of current year ADA or prior year ADA.

STAFFING

Certificated Salaries are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.

Classroom staffing allocations for 2016-17 are in accordance to the following class sizes across the district:

Grade TK-3	26:1
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district)

Classified Salaries represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

2016-17 Budget				
	Total Unrestricted G/F	Categorical F060	Special Ed. F080	Total General Fund
Certificated				
1100 Teachers	413.90	4.40	74.80	493.10
1200 Certificated Pupil Support	11.25	1.00	13.73	25.98
1300 Certificated Administrator	30.70	1.70	2.00	34.40
1900 Other Certificated Salaries	8.00	0.42	1.00	9.42
Total Certificated	463.85	7.52	91.53	562.90
<i>2015-16 Total Certificated</i>	<i>467.05</i>	<i>8.60</i>	<i>91.45</i>	<i>567.10</i>
<i>Change</i>	<i>(3.20)</i>	<i>(1.08)</i>	<i>0.08</i>	<i>(4.20)</i>
2100 Instructional Aides	8.88	-	76.73	85.61
2200 Classified Support	106.57	7.48	-	114.05
2300 Classified Administrator	7.55	2.45	-	10.00
2400 Clerical and Office Salaries	62.96	2.25	2.00	67.21
2900 Other Classified Salaries	9.13	0.88	3.10	13.11
Total Classified	195.09	13.06	81.83	289.98
<i>2015-16 Total Classified</i>	<i>195.24</i>	<i>13.99</i>	<i>82.80</i>	<i>292.03</i>
<i>Change</i>	<i>(0.15)</i>	<i>(0.93)</i>	<i>(0.97)</i>	<i>(2.06)</i>
TOTAL FTE	658.94	20.58	173.36	852.88

Changes to unrestricted certificated positions in 2016-17 include:

Added Teachers to Two Way Dual Immersion Program and the Academy	3.00 FTEs
Reductions due to declining enrollment	<u>-6.20 FTEs</u>
Net change to Unrestricted General Fund	<u>-3.20 FTEs</u>

Employee Benefits correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

Employer Payroll Tax	2015-16	2016-17
STRS	10.7300%	12.5800%
PERS	11.8470%	13.8880%
OASDI	6.2000%	6.2000%
Medicare	1.4500%	1.4500%
Unemployment Insurance	0.0500%	0.0500%
Workers Comp	2.0186%	1.7721%
Certificated P/R Tax & Benefits	14.2486%	15.8521%
Classified P/R Tax & Benefits	21.5656%	23.3601%

The District pays approximately 97% of employee health benefit premiums on average for teachers. The District will contribute 12.58% into CalSTRS for certificated employees and 11.888% into CalPERS for classified employees. These rates are expected to increase annually on schedule until 2020-21; see Multi-Year Projections section below. The District received notification of the reduction in Workers Comp rate after the budget has already been developed. Savings from the reduced Workers Comp rate, approximately \$160 thousand, will be reflected in the First Interim Budget.

OTHER EXPENDITURES

The 2016-17 Budget exclude all one-time expenditures incurred in 2015-16, but also include new expenditures associated with the 2016-17 LCAP.

Materials and Supplies - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Total general fund materials and supplies budget is \$2.7 million, a decrease of \$1.2 million from 2015-16 budget, which included carryovers from prior year.

Services, Other Operating Expenses represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are budgeted at \$11.8 million, a decrease of \$0.7 million from 2015-16 budget primarily from not including any 2015-16 carryovers in the budget year.

Capital Outlay includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$0.3 million, a decrease of \$0.3 million from 2015-16 budget, primarily for standard operational equipment.

Other Outgo includes tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. District students enrolled in these schools per their Individualized Education Plan (IEP). Total tuition payments for 2016-17 are budgeted at \$5.9 million, an increase of \$0.5 million from 2015-16.

INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2016-17 approved indirect cost rate for most allowable categorical programs is 6.61% and 4.92% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% in indirect costs.

For 2016-17, the Unrestricted General Fund is projected to recapture \$1.3 million of indirect costs from the restricted programs and \$0.2 million from CNS.

UNRESTRICTED GENERAL FUND

Unrestricted General Fund	2015-16 EST. ACTUALS	2016-17 BUDGET
Beginning Fund Balance	\$ 8,644,564	\$ 8,140,053
LCFF Sources	\$ 84,435,367	\$ 86,399,443
Federal Revenues	\$ 160,603	\$ -
State Revenues	\$ 7,384,182	\$ 4,256,471
Local Revenues	\$ 3,676,968	\$ 3,761,251
Transfers-In	\$ 369,943	\$ 369,943
Total Revenues	\$ 96,027,063	\$ 94,787,108
Contribution to Routine Restricted Maintenance	\$ (3,104,045)	\$ (3,104,045)
Contribution to Restricted Programs	\$ (627,536)	\$ (532,185)
Contribution to Special Ed	\$ (16,551,064)	\$ (16,951,177)
Total Contributions	\$ (20,282,645)	\$ (20,587,407)
Salaries and Benefits	\$ 69,065,159	\$ 70,593,509
Supplies, Operating Expenditures, Capital Outlay & Other Outgo	\$ 8,289,600	\$ 8,396,326
Indirect Costs & Transfers Out	\$ (1,400,053)	\$ (1,248,832)
Debt Service	\$ 294,224	\$ 202,175
Total Expenditures	\$ 76,248,930	\$ 77,943,178
Net Change to Fund Balance	(504,512)	(3,743,477)
Ending Fund Balance	\$ 8,140,053	\$ 4,396,576
Components of Ending Fund Balance:		
Reserve for Non-Spendables	\$ 152,152	\$ 152,152
Committed and Assigned	468,116	411,742
Reserve for Economic Uncertainties (3%)	3,382,769	3,382,101
Unallocated Fund Balance	\$ 4,137,016	\$ 450,581

Oak Grove School District
Multi-Year Projection - Assumptions
2015-2016 Estimated Actuals & 2016-17 Proposed Budget

Description	2015-16 Estimated Actuals	2016-17 Proposed Budget	2017-18 Projected	2018-19 Projected
Revenues:				
COLA				
LCFF Formula				
Projected "Funded" COLA	1.02%	0.00%	1.11%	2.42%
LCFF Gap Closure Percentage (DOF)	52.20%	54.84%	73.96%	41.22%
LCFF Apportionment per ADA				
LCFF Unrestricted	\$ 7,376	\$ 7,668	\$ 7,909	\$ -
LCFF Supplemental Grant per ADA	\$ 601	\$ 712	\$ 761	\$ -
Total LCFF Apportionment	\$ 7,977	\$ 8,380	\$ 8,670	\$ -
State Categorical COLA	1.02%	0.00%	1.11%	2.42%
Special Education COLA on State	1.02%	0.00%	1.11%	2.42%
K-3 CSR	26:1	26:1	26:1	26:1
Enrollment & ADA				
District Enrollment	10,628	10,405	10,275	10,056
LCFF ADA	10,585.17	10,310.47	10,095.43	9,976.46
Mandated Cost Block Grant				
Per ADA Allocation	28	28	28	28
Estimated Block Grant Amount	298,465	287,230	280,321	276,990
One Time Discretionary Grant				
Per ADA Allocation	\$ 529	237	-	-
Estimated Grant Amount	5,504,137	2,431,201		
One Time Educator Effectiveness	802,923	-	-	-
Lottery Income Per ADA - Unrestricted	\$ 140	\$ 140	\$ 140	\$ 140
Lottery Income Per ADA- Proposition 20	\$ 41	\$ 41	\$ 41	\$ 41
California CPI	2.02%	2.15%	2.26%	2.49%
Expenditures:				
Negotiation Status				
OGEA	Included	Not included	Not included	Not included
AFSCME	Included	Not included	Not included	Not included
CSEA	Included	Not included	Not included	Not included
OGMA	Included	Not included	Not included	Not included
Executive Team	Not included	Not included	Not included	Not included

Oak Grove School District
Multi-Year Projection - Assumptions
2015-2016 Estimated Actuals & 2016-17 Proposed Budget

Description	2015-16 Estimated Actuals	2016-17 Proposed Budget	2017-18 Projected	2018-19 Projected
Benefit Rates				
Certificated Statutory Benefits Rate	3.52%	3.52%	3.52%	3.52%
Classified Statutory Benefits Rate	9.72%	9.72%	9.72%	9.72%
STRS Rate	10.730%	12.580%	14.430%	16.280%
PERS Rate	11.847%	13.888%	15.500%	17.100%
OGEA Health & Welfare Maximum Cap	23,871	23,871	23,871	23,871
CSEA Health & Welfare Maximum Cap	15,469	15,469	15,469	15,469
AFSME Health & Welfare Maximum Cap	9,044	9,044	9,044	9,044
OGMA Health & Welfare Maximum CAP	23,060	23,060	23,060	23,060
Retiree Health Benefits	426,188	468,116	411,742	341,954
Number of Retirees for Early Retirement Benefits	56	60	47	32
Projected Compensation Increase - Step Increases	Included	Included	829,835	825,302
Changes in Certificated Staffing based on Enrollment	Included	Included	-8.0 FTE	-7.0 FTE
Indirect Cost Rate	7.28%	6.61%	6.61%	6.61%
Other Financing Sources/Uses:	-	-	6,276,000	4,318,758
Contributions				
Special Education	16,551,064	16,951,177	16,802,498	17,421,886
Routine Repair/Restricted	3,104,045	3,104,045	3,104,045	3,104,045
Community Day, Solar Local Grant, & BTSA	627,536	532,185	532,185	532,185
Total Contributions	20,282,645	20,587,407	20,438,728	21,058,116

Oak Grove School District
Multi-Year Projection
2015-2016 Estimated Actuals & 2016-17 Proposed Budget

Description	2015-16 Estimated Actuals	2016-17 Proposed Budget	2017-18 Projected	2018-19 Projected
Projected LCFF ADA	-	-	-	-
Projected "Funded" COLA	1.020%	0.000%	1.110%	2.420%
Deficit Factor for Revenue Limit Calculation	0.000%	0.000%	0.000%	0.000%
LCFF Gap Closure Percentage	52.20%	54.84%	73.96%	41.22%
Beginning Fund Balance	10,251,337	9,622,120	5,405,999	3,973,638
Revenues:				
LCFF & Sp. Ed. Taxes	88,121,455	90,085,531	91,213,197	91,530,234
Federal Revenue	4,721,851	4,068,968	4,068,968	4,068,968
Other State Revenue	12,319,036	8,370,463	5,898,503	5,886,616
Other Local Revenue	6,597,452	5,625,658	5,625,658	5,625,658
Transfers-In from Special Reserve	369,943	369,943	6,645,943	4,688,701
Total Revenue/Other Income	112,129,737	108,520,563	113,452,269	111,800,177
Total funds available (Beg. balance + Revenue)	122,381,074	118,142,683	118,858,268	115,773,815
Expenditures				
Certificated Salaries	49,033,608	49,074,793	48,989,730	47,845,567
Classified Salaries	16,209,186	16,309,884	16,464,249	16,459,906
Employee Benefits	24,198,766	25,643,571	26,995,066	26,624,824
Books and Supplies	3,908,028	2,689,995	3,027,574	2,688,986
Services, Other Operating	12,407,307	11,774,673	12,164,244	11,111,686
Capital Outlay	594,868	268,333	268,333	268,333
Other Outgo	6,618,375	7,175,162	7,175,162	7,175,162
Direct Support/Indirect Costs/TSF's Out	(211,184)	(199,727)	(199,727)	(224,377)
Total Expenditures/Other Outgo	112,758,954	112,736,684	114,884,631	111,950,087
Projected Revenues over Expenditures	(629,217)	(4,216,121)	(1,432,362)	(149,909)
Ending Fund Balance	9,622,120	5,405,999	3,973,638	3,823,729
Components of Ending Fund Balance				
Legally Restricted Balance	1,482,068	1,009,424	32,993	0
Designated for Economic Uncertainties	3,382,769	3,382,101	3,446,539	3,358,503
Committed and Assigned:				
Parcel Tax Reserve	-	-	-	-
Early Retirement Program	468,116	411,742	341,954	313,073
Reserve for Collective Bargaining	-	-	-	-
Inventories, Prepaid, Revolving Fund	152,151	152,151	152,151	152,151
Total Components of Ending Fund Balance	4,003,036	3,945,994	3,940,644	3,823,727
Undesignated/Unappropriated	4,137,017	450,582	0	0
Total Assignments	468,116	411,742	341,954	313,073

FY 2015-16 Projected

Revised 5/24/2016

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 070 Transportation	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Total General Fund	Restricted General Fund
BEGINNING BALANCE	7,988,537	655,927	8,644,564	-	833,888	9,478,452	772,885	10,251,337	1,606,773.03
LCFF FUNDING FORMULA	84,435,367	-	84,435,367	-	3,686,088	88,121,455	-	88,121,455	3,686,088.00
FEDERAL REVENUE	160,603	-	160,603	-	1,993,855	2,154,458	2,567,393	4,721,851	4,561,248.00
OTHER STATE REVENUE	7,384,182	-	7,384,182	-	624,555	8,008,737	4,310,299	12,319,036	4,934,854.00
OTHER LOCAL REVENUE	1,922,472	1,754,496	3,676,968	-	1,363,074	5,040,042	1,557,410	6,597,452	2,920,484.00
TSP's In	369,943	-	369,943	-	-	369,943	-	369,943	-
General "Other Revenue" Increase	(20,282,645)	-	(20,282,645)	-	16,551,064	(3,731,581)	3,731,581	-	20,282,645
Projected Total Revenue/Other Income	73,989,922	1,754,496	75,744,418	-	24,218,636	99,963,054	12,166,683	112,129,737	36,385,319
Projected total funds available	81,978,559	2,410,423	84,388,982	-	25,052,524	109,441,506	12,939,568	122,381,074	37,992,092
CERTIFICATED SALARIES	39,553,706	563,593	40,117,299	-	7,657,680	47,774,979	1,258,629	49,033,608	8,916,309.00
CLASSIFIED SALARIES	10,834,120	691,569	11,525,689	-	3,604,826	15,130,515	1,078,671	16,209,186	4,683,497.00
EMPLOYEE BENEFITS	17,040,461	381,710	17,422,171	-	3,765,560	21,187,731	3,011,035	24,198,766	6,776,595.00
BOOKS AND SUPPLIES	2,048,153	94,824	2,142,977	-	86,670	2,229,647	1,678,381	3,908,028	1,765,051.00
SERVICES, OTHER OPERATING	5,860,129	117,148	5,977,277	-	2,839,136	8,816,413	3,590,894	12,407,307	6,430,030.00
CAPITAL OUTLAY	152,125	-	152,125	-	-	152,125	442,743	594,868	442,743.00
OTHER OUTGO	420,709	5,645	426,354	-	5,388,776	5,795,130	823,245	6,618,375	6,192,021.00
DIRECT SUPPORT/INDIRECT COSTS/TSP's Out	(1,514,962)	-	(1,514,962)	-	974,204	(540,758)	329,574	(211,184)	1,303,778.00
Projected Total Expenditures/Other Outgo	74,394,441	1,854,489	76,248,930	-	24,296,852	100,545,782	12,213,172	112,758,954	36,510,024.00
Projected REV Greater (Less) Than EXP	(404,519)	(99,993)	(504,512)	-	(78,216)	(582,728)	(46,489)	(629,217)	(124,705.00)
ENDING BALANCE	7,584,118	555,934	8,140,052	-	755,672	8,895,724	726,396	9,622,120	1,482,068
UNRESTRICTED RESERVE			7,519,785						
Reserve as Percent (%) of Total Expense			6.67%						
PCT Reserve Required			3.00%						
AMT Reserve Required			3,382,769						
MORE (LESS THAN) REQ'D			4,137,016						
Portion of Unrestricted Fund Balance Reserved for....									
Early Retirement Program			468,116						
		Sum FundBal RES							
Inventories, Prepaid and Revolving Fund			620,267						
	0								

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

2015-16 Estimated Actuals & 2016-17 Proposed Budget
Oak Grove School District

FY 2016-17 Projected

Revised: 5/24/2016

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 070 Transportation	Fund 80 Special Ed	"IMPACT"	Fund 060 Categorical	Total General Fund	Restricted General Fund
BEGINNING BALANCE	7,584,118	555,934	8,140,052	-	755,672	8,895,724	726,396	9,622,120	1,482,068
LCFF FUNDING FORMULA	86,399,443	-	86,399,443	-	3,686,088	90,085,531	-	90,085,531	3,686,088
FEDERAL REVENUE	-	-	-	-	2,036,615	2,036,615	-	2,036,615	4,068,968
OTHER STATE REVENUE	4,256,471	-	4,256,471	-	619,367	4,875,838	-	4,875,838	4,113,992
OTHER LOCAL REVENUE	2,006,755	1,754,496	3,761,251	-	1,259,249	5,020,500	-	5,020,500	1,864,407
TSP's In	369,943	-	369,943	-	-	369,943	-	369,943	-
General "Other Revenue" Increase	(20,587,407)	-	(20,587,407)	-	16,951,177	(3,636,230)	-	(3,636,230)	-
Projected Total Revenue/Other Income	72,445,205	1,754,496	74,199,701	-	24,552,496	98,752,197	9,768,366	108,520,563	20,587,407
Projected total funds available	80,029,323	2,310,430	82,339,753	-	25,308,168	107,647,921	10,494,762	118,142,683	34,320,862
CERTIFICATED SALARIES	39,704,769	546,171	40,250,940	-	7,777,243	48,028,183	-	48,028,183	8,823,853
CLASSIFIED SALARIES	11,007,473	706,480	11,713,953	-	3,544,864	15,258,817	-	15,258,817	4,595,931
EMPLOYEE BENEFITS	18,227,821	400,795	18,628,616	-	4,012,695	22,641,311	-	22,641,311	7,014,955
BOOKS AND SUPPLIES	1,755,847	50,003	1,805,850	-	86,233	1,891,883	-	1,891,883	884,345
SERVICES, OTHER OPERATING	6,389,850	50,272	6,440,122	-	2,383,799	8,823,921	-	8,823,921	5,334,551
CAPITAL OUTLAY	133,333	-	133,333	-	-	133,333	-	133,333	135,000
OTHER OUTGO	445,748	5,645	451,393	-	5,871,811	6,323,204	-	6,323,204	7,175,162
DIRECT SUPPORT/INDIRECT COSTS	(1,480,829)	-	(1,480,829)	-	974,204	(506,625)	-	(506,625)	6,723,769
Projected Total Expenditures/Other Outgo	76,183,812	1,759,366	77,943,178	-	24,650,849	102,594,027	-	102,594,027	1,281,102
Projected REV Greater (Less) Than EXP	(3,738,607)	(4,870)	(3,743,477)	-	(98,353)	(3,841,830)	-	(3,841,830)	34,793,506
ENDING BALANCE	3,845,511	551,064	4,396,575	-	657,319	5,053,894	352,105	(4,216,121)	(472,644)
UNRESTRICTED RESERVE Without Cuts			3,832,682	-					1,009,424
Reserve as Percent (%) of Total Expense			3.40%	-					
PCT Reserve Required			3.00%	-					
AMT Reserve Required			3,382,101	-					
MORE (LESS THAN) REQ'D				-					
Portion of Unrestricted Fund Balance Reserved for...			450,583	-					
Early Retirement Program				-					
Sum FundBal RES			411,742	-					
Inventories, Prepaid and Revolving Fund			563,893	-					
			152,151	-					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

2015-16 Estimated Actuals & 2016-17 Proposed Budget
Oak Grove School District

FY 2017-18 Projected

Revised: 5/24/2016

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 070 Transportation	Fund 80 Special Ed	"IMPACT"	Fund 060 Categorical	Total General Fund	Restricted General Fund
BEGINNING BALANCE	3,845,511	551,064	4,396,575	-	657,319	5,053,894	352,105	5,406,000	1,009,424
LCFF FUNDING FORMULA	87,527,109	-	87,527,109	-	-	91,213,197	-	91,213,197	3,686,088
FEDERAL REVENUE	-	-	-	-	3,686,088	2,036,615	2,032,353	4,068,968	4,068,968
OTHER STATE REVENUE	1,786,861	-	1,786,861	-	626,242	2,413,103	3,485,400	5,898,503	4,111,642
OTHER LOCAL REVENUE	2,006,755	1,754,496	3,761,251	-	1,259,249	5,020,500	605,158	5,625,658	1,804,407
TSF's In	6,645,943	-	6,645,943	-	-	6,645,943	-	6,645,943	-
General "Other Revenue" Increase	(20,438,728)	-	(20,438,728)	-	16,802,498	(3,636,230)	3,636,230	-	20,438,728
Projected Total Revenue/Other Income	77,527,940	1,754,496	79,282,436	-	24,410,692	103,693,128	9,759,141	113,452,269	34,169,833
Projected total funds available	81,373,451	2,305,560	83,679,011	-	25,068,011	108,747,022	10,111,246	118,858,269	35,179,257
CERTIFICATED SALARIES	39,510,558	546,171	40,056,729	-	7,886,391	47,943,120	1,046,610	48,989,730	8,933,001
CLASSIFIED SALARIES	11,105,315	706,480	11,811,795	-	3,601,387	15,413,182	1,051,067	16,464,249	4,652,454
EMPLOYEE BENEFITS	19,352,475	400,795	19,753,270	-	4,239,536	23,992,806	3,002,260	26,995,066	7,241,796
BOOKS AND SUPPLIES	2,102,451	50,003	2,152,454	-	86,233	2,238,687	788,887	3,027,574	875,120
SERVICES, OTHER OPERATING	6,834,600	50,272	6,884,872	-	2,383,799	9,268,671	2,895,573	12,164,244	5,279,372
CAPITAL OUTLAY	133,333	-	133,333	-	-	133,333	135,000	268,333	135,000
OTHER OUTGO	445,748	5,645	451,393	-	5,871,811	6,323,204	851,958	7,175,162	6,723,769
DIRECT SUPPORT/INDIRECT COSTS	(1,505,479)	-	(1,505,479)	-	998,854	(506,625)	306,898	(199,727)	1,305,752
Projected Total Expenditures/Other Outgo	77,979,001	1,759,366	79,738,367	-	25,068,011	104,806,378	10,078,253	114,884,631	35,146,264
Projected REV Greater (Less) Than EXP	(451,061)	(4,870)	(455,931)	-	(657,319)	(1,113,250)	(319,112)	(1,432,362)	(976,431)
ENDING BALANCE	3,394,450	546,194	3,940,644	-	-	3,940,644	32,993	3,973,638	32,993
UNRESTRICTED RESERVE Without Cuts			3,446,539						
Reserve as Percent (%) of Total Expense			3.00%						
PCT Reserve Required			3.00%						
AMT Reserve Required			3,446,539						
MORE (LESS THAN) REQ'D									
Portion of Unrestricted Fund Balance Reserved for ...			0						
Early Retirement Program									
			Sum Fund/Bal RES						
Inventories, Prepaid and Revolving Fund			494,105						
			152,151						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that is the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

2015-16 Estimated Actuals & 2016-17 Proposed Budget
Oak Grove School District

FY 208-19 Projected

Revised: 5/19/2016

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 070 Transportation	Fund 80 Special Ed	"IMPACT"	Fund 060 Categorical	Total General Fund	Restricted General Fund
BEGINNING BALANCE	3,394,450	546,194	3,940,644	-	-	3,940,644	32,993	3,973,638	32,993
LCFF FUNDING FORMULA	87,844,146	-	87,844,146	-	-	91,530,234	-	91,530,234	3,686,088
FEDERAL REVENUE	-	-	-	-	3,686,088	2,036,615	2,032,353	4,068,968	4,068,968
OTHER STATE REVENUE	1,765,190	-	1,765,190	-	641,397	2,406,587	3,480,029	5,886,616	4,121,426
OTHER LOCAL REVENUE	2,008,755	1,754,496	3,761,251	-	1,259,249	5,020,500	605,158	5,625,658	1,864,407
TSF's In	4,688,701	-	4,688,701	-	-	4,688,701	-	4,688,701	-
General "Other Revenue" Increase	(21,058,116)	-	(21,058,116)	-	17,421,886	(3,636,230)	3,636,230	-	-
Projected Total Revenue/Other Income	75,246,876	1,754,496	77,001,372	-	25,045,235	102,046,407	9,753,770	111,800,177	21,058,116
Projected total funds available	78,641,127	2,300,690	80,941,817	-	25,045,235	105,987,052	9,786,763	115,773,815	34,799,005
CERTIFICATED SALARIES	38,471,970	546,171	39,018,141	-	-	46,900,141	945,426	47,845,567	8,827,426
CLASSIFIED SALARIES	11,119,450	706,480	11,825,930	-	7,882,000	15,408,839	1,051,067	16,459,906	4,633,976
EMPLOYEE BENEFITS	19,002,872	400,795	19,403,667	-	4,240,975	23,644,442	2,980,382	26,624,824	7,221,357
BOOKS AND SUPPLIES	1,769,234	50,003	1,819,237	-	86,233	1,905,470	783,516	2,688,986	869,749
SERVICES, OTHER OPERATING	5,945,100	50,272	5,995,372	-	2,383,799	8,379,171	2,732,515	11,111,686	5,116,314
CAPITAL OUTLAY	133,333	-	133,333	-	-	133,333	135,000	268,333	135,000
OTHER OUTGO	445,748	5,645	451,393	-	5,871,811	6,323,204	851,958	7,175,162	6,723,769
DIRECT SUPPORT/INDIRECT COSTS	(1,528,783)	-	(1,528,783)	-	997,508	(531,275)	306,998	(224,377)	1,304,406
Projected Total Expenditures/Other Outgo	75,358,724	1,759,366	77,118,090	-	25,045,235	102,163,325	9,786,762	111,950,087	34,831,997
Projected REV Greater (Less) Than EXP	(112,048)	(4,870)	(116,918)	-	-	(116,918)	(32,992)	(149,909)	(32,992)
ENDING BALANCE	3,282,403	541,324	3,823,727	-	-	3,823,727	0	3,823,727	0
UNRESTRICTED RESERVE Without Cuts			3,358,503						
Reserve as Percent (%) of Total Expense			3.00%						
PCT Reserve Required			3,358,503						
AMT Reserve Required			3,358,503						
MORE (LESS THAN) REQ'D			0						
Portion of Unrestricted Fund Balance Reserved for...									
Early Retirement Program			313,073						
Inventories, Prepaid and Revolving Fund			465,224						
			152,151						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

**OAK GROVE SCHOOL DISTRICT
F.T.E. SUMMARY - GENERAL FUND**

2016-17 Proposed Budget							
	Categor- ical	Special Ed.	Total Restricted	General Unrestricted	Parcel Tax	Total Unrestricted	Total General Fund
Certificated							
1100 Teachers	4.40	74.80	79.20	413.90	0.00	413.90	493.10
1200 Certificated Pupil Support	1.00	13.73	14.73	5.45	5.80	11.25	25.98
1300 Certificated Administrator	1.70	2.00	3.70	30.70	0.00	30.70	34.40
1900 Other Certificated Salaries	0.42	1.00	1.42	8.00	0.00	8.00	9.42
Total Certificated	7.52	91.53	99.05	458.05	5.80	463.85	562.90
Classified							
2100 Instructional Aids	0.00	76.73	76.73	8.88	0.00	8.88	85.61
2200 Classified Support	7.48	0.00	7.48	92.44	14.13	106.57	114.05
2300 Classified Administrator	2.45	0.00	2.45	7.55	0.00	7.55	10.00
2400 Clerical and Office Salaries	2.25	2.00	4.25	62.96	0.00	62.96	67.21
2900 Other Classified Salaries	0.88	3.10	3.98	9.13	0.00	9.13	13.11
Total Classified	13.06	81.83	94.89	180.96	14.13	195.09	289.98
TOTAL FTE	20.58	173.36	193.94	639.01	19.93	658.94	852.88

2015-16 Second Interim Report							
	Categor- ical	Special Ed.	Total Restricted	General Unrestricted	Parcel Tax	Total Unrestricted	Total General Fund
Certificated							
1100 Teachers	5.40	74.80	80.20	417.10	0.00	417.10	497.30
1200 Certificated Pupil Support	1.00	13.65	14.65	5.45	5.80	11.25	25.90
1300 Certificated Administrator	1.70	2.00	3.70	30.70	0.00	30.70	34.40
1900 Other Certificated Salaries	0.50	1.00	1.50	8.00	0.00	8.00	9.50
Total Certificated	8.60	91.45	100.05	461.25	5.80	467.05	567.10
Classified							
2100 Instructional Aids	0.00	77.70	77.70	8.88	0.00	8.88	86.57
2200 Classified Support	7.64	0.00	7.64	92.16	14.13	106.28	113.92
2300 Classified Administrator	2.45	0.00	2.45	7.55	0.00	7.55	10.00
2400 Clerical and Office Salaries	2.73	2.00	4.73	63.71	0.00	63.71	68.44
2900 Other Classified Salaries	1.18	3.10	4.28	8.83	0.00	8.83	13.10
Total Classified	13.99	82.80	96.79	181.12	14.13	195.24	292.03
TOTAL FTE	22.59	174.25	196.84	642.37	19.93	662.29	859.13

Oak Grove School District
F.T.E. Summary-All Funds

2016-17 Proposed Budget

	Categorical F060	Special Ed. F080	Total Restricted G/F	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	4.40	74.80	79.20	413.90	0.00	413.90	493.10	0.00	0.00	0.00	493.10
1200 Certificated Pupil Support	1.00	13.73	14.73	5.45	5.80	11.25	25.98	0.00	0.00	0.00	25.98
1300 Certificated Administrator	1.70	2.00	3.70	30.70	0.00	30.70	34.40	0.00	0.00	0.60	35.00
1900 Other Certificated Salaries	0.42	1.00	1.42	8.00	0.00	8.00	9.42	0.00	0.00	0.00	9.42
Total Certificated	7.52	91.53	99.05	458.05	5.80	463.85	562.90	0.00	0.00	0.60	563.50
Classified											
2100 Instructional Aids	0.00	76.73	76.73	8.88	0.00	8.88	85.61	0.00	0.00	0.00	85.61
2200 Classified Support	7.48	0.00	7.48	92.44	14.13	106.57	114.05	40.38	0.00	0.50	154.93
2300 Classified Administrator	2.45	0.00	2.45	7.55	0.00	7.55	10.00	0.00	1.00	2.00	13.00
2400 Clerical and Office Salaries	2.25	2.00	4.25	62.96	0.00	62.96	67.21	1.75	1.00	0.40	70.36
2900 Other Classified Salaries	0.88	3.10	3.98	9.13	0.00	9.13	13.11	0.00	2.00	13.08	26.19
Total Classified	13.06	81.83	94.89	180.96	14.13	195.09	289.98	42.13	2.00	15.98	350.09
TOTAL FTE	20.58	173.36	193.94	639.01	19.93	658.94	852.88	42.13	2.00	16.58	913.59

2015-16 Second Interim Report

	Categorical F060	Special Ed. F080	Total Restricted G/F	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	5.40	74.80	80.20	417.10	0.00	417.10	497.30	0.00	0.00	0.00	497.30
1200 Certificated Pupil Support	1.00	13.65	14.65	5.45	5.80	11.25	25.90	0.00	0.00	0.00	25.90
1300 Certificated Administrator	1.70	2.00	3.70	30.70	0.00	30.70	34.40	0.00	0.00	0.60	35.00
1900 Other Certificated Salaries	0.50	1.00	1.50	8.00	0.00	8.00	9.50	0.00	0.00	0.00	9.50
Total Certificated	8.60	91.45	100.05	461.25	5.80	467.05	567.10	0.00	0.00	0.60	567.70
Classified											
2100 Instructional Aids	0.00	77.70	77.70	8.88	0.00	8.88	86.57	0.00	0.00	0.00	86.57
2200 Classified Support	7.64	0.00	7.64	92.16	14.13	106.28	113.92	39.88	0.00	0.50	154.29
2300 Classified Administrator	2.45	0.00	2.45	7.55	0.00	7.55	10.00	0.00	1.00	2.00	13.00
2400 Clerical and Office Salaries	2.73	2.00	4.73	63.71	0.00	63.71	68.44	1.75	0.90	0.40	71.49
2900 Other Classified Salaries	1.18	3.10	4.28	8.83	0.00	8.83	13.10	0.00	0.00	12.58	25.68
Total Classified	13.99	82.80	96.79	181.12	14.13	195.24	292.03	41.63	1.90	15.48	351.03
TOTAL FTE	22.59	174.25	196.84	642.37	19.93	662.29	859.13	41.63	1.90	16.08	918.73

Oak Grove School District
2016-17 Proposed Budget
Balances in Excess of Minimum Reserve Requirements

CDS #: 43-69625

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		2016-17 Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	4,244,424	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		4,244,424	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,382,101	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		862,323	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	411,742	Early Retirement Program Reserve
01	General Fund/County School Service Fund	450,581	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	-	
	Insert Lines above as needed		
Total of Substantiated Needs		862,323	0

Remaining Unsubstantiated Balance

-

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Oak Grove School District
2018-19 Budget
Balances in Excess of Minimum Reserve Requirements

CDS #: 43-69625

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2018-19 Budget
01	General Fund/County School Service Fund	3,723,171
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		3,723,171
District Standard Reserve Level		3%
Less:	District Minimum Reserve for Economic Uncertainties	3,410,096
Remaining Balance to Substantiate Need		313,075

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	313,075	Early Retirement Program Reserve
01	General Fund/County School Service Fund	-	Reserve for LCFF Supplemental Grant Bal.
01	General Fund/County School Service Fund	-	
Insert Lines above as needed			
Total of Substantiated Needs		313,075	

0

Remaining Unsubstantiated Balance

-

Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund	G	G
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance		
ASSET	Schedule of Capital Assets	S	S
CASH	Cashflow Worksheet	S	
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals		S
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget	G	
CHG	Change Order Form		G
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund	GS	
			GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2015-16 Estimated Actuals			2016-17 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)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	84,435,367.00	3,686,088.00	88,121,455.00	86,399,443.00	3,686,088.00	90,085,531.00	2.2%
2) Federal Revenue		8100-8299	160,603.00	4,561,248.00	4,721,851.00	0.00	4,068,968.00	4,068,968.00	-13.8%
3) Other State Revenue		8300-8599	7,384,182.00	4,934,854.00	12,319,036.00	4,256,471.00	4,113,992.00	8,370,463.00	-32.1%
4) Other Local Revenue		8600-8799	3,676,968.00	2,920,483.85	6,597,451.85	3,761,251.00	1,864,407.00	5,625,658.00	-14.7%
5) TOTAL, REVENUES			95,657,120.00	16,102,673.85	111,759,793.85	94,417,165.00	13,733,455.00	108,150,620.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,117,299.00	8,919,728.45	49,037,027.45	40,250,940.00	8,823,853.00	49,074,793.00	0.1%
2) Classified Salaries		2000-2999	11,525,689.00	4,669,388.20	16,195,077.20	11,713,953.00	4,595,931.00	16,309,884.00	0.7%
3) Employee Benefits		3000-3999	17,422,171.00	6,774,040.00	24,196,211.00	18,628,616.00	7,014,955.00	25,643,571.00	6.0%
4) Books and Supplies		4000-4999	2,142,977.00	1,728,832.33	3,871,809.33	1,805,650.00	884,345.00	2,689,995.00	-30.5%
5) Services and Other Operating Expenditures		5000-5999	5,977,276.82	6,479,494.02	12,456,770.84	6,440,122.00	5,334,551.00	11,774,673.00	-5.5%
6) Capital Outlay		6000-6999	152,125.00	442,743.00	594,868.00	133,333.00	135,000.00	268,333.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	311,445.00	6,192,021.00	6,503,466.00	219,396.00	6,723,769.00	6,943,165.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,514,962.00)	1,303,778.00	(211,184.00)	(1,480,829.00)	1,281,102.00	(199,727.00)	-5.4%
9) TOTAL, EXPENDITURES			76,134,020.82	36,510,025.00	112,644,045.82	77,711,181.00	34,793,506.00	112,504,687.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			19,523,099.18	(20,407,351.15)	(884,251.97)	16,705,984.00	(21,060,051.00)	(4,354,067.00)	392.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	369,943.00	0.00	369,943.00	369,943.00	0.00	369,943.00	0.0%
b) Transfers Out		7600-7629	114,909.00	0.00	114,909.00	231,997.00	0.00	231,997.00	101.9%
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	(20,282,645.00)	20,282,645.00	0.00	(20,587,407.00)	20,587,407.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,027,611.00)	20,282,645.00	255,034.00	(20,449,461.00)	20,587,407.00	137,946.00	-45.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,511.82)	(124,706.15)	(629,217.97)	(3,743,477.00)	(472,644.00)	(4,216,121.00)	570.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
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)			8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
2) Ending Balance, June 30 (E + F1e)			8,140,052.50	1,482,066.99	9,622,119.49	4,396,575.50	1,009,422.99	5,405,998.49	-43.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,307.00	0.00	35,307.00	35,307.00	0.00	35,307.00	0.0%
Prepaid Expenditures		9713	96,845.00	0.00	96,845.00	96,845.00	0.00	96,845.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,482,067.57	1,482,067.57	0.00	1,009,423.57	1,009,423.57	-31.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	468,116.00	0.00	468,116.00	411,742.00	0.00	411,742.00	-12.0%
Early Retirement Program	0000	9760				411,742.00		411,742.00	
Early Retirement Program	0000	9760	468,116.00		468,116.00				
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		9769	3,382,769.00	0.00	3,382,769.00	3,382,101.00	0.00	3,382,101.00	0.0%
Unassigned/Unappropriated Amount		9790	4,137,015.50	(0.58)	4,137,014.92	450,580.50	(0.58)	450,579.92	-89.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2015-16 Estimated Actuals			2016-17 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)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	47,009,529.00	0.00	47,009,529.00	48,267,837.00	0.00	48,267,837.00	2.7%
Education Protection Account State Aid - Current Year		8012	13,900,223.00	0.00	13,900,223.00	13,900,223.00	0.00	13,900,223.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	136,906.00	0.00	136,906.00	136,906.00	0.00	136,906.00	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	19,677,597.00	0.00	19,677,597.00	20,383,365.00	0.00	20,383,365.00	3.6%
Unsecured Roll Taxes		8042	1,807,032.00	0.00	1,807,032.00	1,807,032.00	0.00	1,807,032.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,560,000.00	0.00	2,560,000.00	2,560,000.00	0.00	2,560,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(698,000.00)	0.00	(698,000.00)	(698,000.00)	0.00	(698,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	42,080.00	0.00	42,080.00	42,080.00	0.00	42,080.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			84,435,367.00	0.00	84,435,367.00	86,399,443.00	0.00	86,399,443.00	2.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	3,686,088.00	3,686,088.00	0.00	3,686,088.00	3,686,088.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			84,435,367.00	3,686,088.00	88,121,455.00	86,399,443.00	3,686,088.00	90,085,531.00	2.2%
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	1,703,455.00	1,703,455.00	0.00	1,707,390.00	1,707,390.00	0.2%
Special Education Discretionary Grants		8182	0.00	290,400.00	290,400.00	0.00	329,225.00	329,225.00	13.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,593,619.00	1,593,619.00		1,334,185.00	1,334,185.00	-16.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		643,649.00	643,649.00		369,129.00	369,129.00	-42.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		307,685.00	307,685.00		279,039.00	279,039.00	-9.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	160,603.00	22,440.00	183,043.00	0.00	50,000.00	50,000.00	-72.7%
TOTAL FEDERAL REVENUE			160,603.00	4,561,248.00	4,721,851.00	0.00	4,068,968.00	4,068,968.00	-13.6%
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	5,802,602.00	0.00	5,802,602.00	2,718,431.00	0.00	2,718,431.00	-53.2%
Lottery - Unrestricted and Instructional Materials		8560	1,543,220.00	451,943.00	1,995,163.00	1,499,680.00	439,192.00	1,938,872.00	-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%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		725,400.00	725,400.00		725,400.00	725,400.00	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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,360.00	3,757,511.00	3,795,871.00	38,360.00	2,949,400.00	2,987,760.00	-21.3%
TOTAL OTHER STATE REVENUE			7,384,182.00	4,934,854.00	12,319,036.00	4,256,471.00	4,113,992.00	8,370,463.00	-32.1%

			2015-16 Estimated Actuals			2016-17 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)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,754,496.00	0.00	1,754,496.00	1,754,496.00	0.00	1,754,496.00	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	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,200.00	0.00	2,200.00	2,000.00	0.00	2,000.00	-9.1%
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	1,793,363.00	0.00	1,793,363.00	1,793,363.00	0.00	1,793,363.00	0.0%
Interest		8660	40,000.00	1,482.00	41,482.00	40,000.00	1,000.00	41,000.00	-1.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,909.00	1,527,409.85	1,614,318.85	171,392.00	605,158.00	776,550.00	-51.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8783	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		1,361,592.00	1,361,592.00		1,258,249.00	1,258,249.00	-7.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,676,968.00	2,920,483.85	6,597,451.85	3,761,251.00	1,864,407.00	5,625,658.00	-14.7%
TOTAL REVENUES			95,657,120.00	16,102,673.85	111,759,793.85	94,417,165.00	13,733,455.00	108,150,620.00	-3.2%

			2016-16 Estimated Actuals			2016-17 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)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,001,741.00	6,756,673.45	40,758,414.45	34,125,977.00	6,657,870.00	40,783,847.00	0.1%
Certificated Pupil Support Salaries		1200	1,062,629.00	1,511,444.00	2,574,073.00	1,090,936.00	1,555,596.00	2,646,532.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,360,065.00	494,958.00	4,855,023.00	4,297,361.00	469,464.00	4,766,825.00	-1.8%
Other Certificated Salaries		1900	692,864.00	156,653.00	849,517.00	736,666.00	140,923.00	877,589.00	3.3%
TOTAL, CERTIFICATED SALARIES			40,117,299.00	8,919,728.45	49,037,027.45	40,250,940.00	8,823,853.00	49,074,793.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	383,988.00	3,073,850.00	3,457,838.00	345,333.00	3,047,718.00	3,393,051.00	-1.9%
Classified Support Salaries		2200	5,938,651.00	607,975.00	6,546,626.00	6,004,067.00	599,463.00	6,603,530.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	860,962.00	208,234.00	1,069,196.00	946,367.00	238,391.00	1,184,758.00	10.8%
Clerical, Technical and Office Salaries		2400	3,631,339.00	265,555.00	3,896,894.00	3,655,651.00	259,296.00	3,914,947.00	0.5%
Other Classified Salaries		2900	710,749.00	513,774.20	1,224,523.20	762,535.00	451,063.00	1,213,598.00	-0.9%
TOTAL, CLASSIFIED SALARIES			11,525,689.00	4,669,388.20	16,195,077.20	11,713,953.00	4,596,931.00	16,309,884.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,218,911.00	3,230,965.00	7,449,876.00	4,962,447.00	3,373,568.00	8,336,015.00	11.9%
PERS		3201-3202	1,399,680.00	611,303.00	2,010,983.00	1,662,611.00	707,375.00	2,369,986.00	17.9%
OASDI/Medicare/Alternative		3301-3302	1,508,174.00	518,433.00	2,026,607.00	1,525,557.00	512,341.00	2,037,898.00	0.6%
Health and Welfare Benefits		3401-3402	8,387,961.00	1,992,287.00	10,380,248.00	8,537,543.00	2,012,090.00	10,549,633.00	1.6%
Unemployment Insurance		3501-3502	25,831.00	6,801.00	32,632.00	25,998.00	6,715.00	32,713.00	0.2%
Workers' Compensation		3601-3602	1,044,081.00	274,041.00	1,318,122.00	1,048,961.00	270,886.00	1,319,847.00	0.1%
OPEB, Allocated		3701-3702	426,187.00	0.00	426,187.00	468,116.00	0.00	468,116.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	411,346.00	140,210.00	551,556.00	397,383.00	131,980.00	529,363.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			17,422,171.00	6,774,040.00	24,196,211.00	18,628,616.00	7,014,955.00	25,643,571.00	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	250,000.00	250,000.00	0.00	225,192.00	225,192.00	-9.9%
Books and Other Reference Materials		4200	7,150.00	55,040.00	62,190.00	9,150.00	10,000.00	19,150.00	-69.2%
Materials and Supplies		4300	1,904,885.00	1,388,205.33	3,293,090.33	1,550,366.00	595,703.00	2,146,069.00	-34.8%
Noncapitalized Equipment		4400	230,942.00	35,587.00	266,529.00	246,134.00	53,450.00	299,584.00	12.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,142,977.00	1,728,832.33	3,871,809.33	1,805,650.00	684,345.00	2,689,995.00	-30.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,955,328.00	2,955,328.00	0.00	2,553,497.00	2,553,497.00	-13.6%
Travel and Conferences		5200	307,942.00	130,397.32	438,339.32	298,710.00	74,969.00	373,709.00	-14.7%
Dues and Memberships		5300	30,390.00	6,500.00	36,890.00	35,740.00	525.00	36,265.00	-1.7%
Insurance		5400 - 5450	594,035.00	4,080.00	598,115.00	636,424.00	4,000.00	640,424.00	7.1%
Operations and Housekeeping Services		5500	1,551,139.00	0.00	1,551,139.00	1,920,050.00	0.00	1,920,050.00	23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	642,157.00	694,560.00	1,336,717.00	652,157.00	886,065.00	1,538,222.00	15.1%
Transfers of Direct Costs		5710	(256,673.06)	256,673.06	0.00	(236,975.00)	236,975.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(95,554.12)	5,000.00	(90,554.12)	(95,781.00)	2,000.00	(93,781.00)	3.6%
Professional/Consulting Services and Operating Expenditures		5800	2,768,555.00	2,418,999.64	5,187,554.64	2,852,467.00	1,569,766.00	4,422,233.00	-14.8%
Communications		5900	435,288.00	7,956.00	443,242.00	377,330.00	6,724.00	384,054.00	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,977,276.82	6,479,494.02	12,456,770.84	6,440,122.00	5,334,551.00	11,774,673.00	-5.5%

			2016-16 Estimated Actuals			2016-17 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)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	415,835.00	415,835.00	0.00	135,000.00	135,000.00	-67.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	152,125.00	26,908.00	179,033.00	133,333.00	0.00	133,333.00	-25.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,125.00	442,743.00	594,868.00	133,333.00	135,000.00	268,333.00	-54.9%
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	10,239.00	0.00	10,239.00	10,239.00	0.00	10,239.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	19,462.00	19,462.00	0.00	29,179.00	29,179.00	49.9%
Payments to County Offices		7142	6,982.00	5,349,314.00	5,356,296.00	6,982.00	5,842,632.00	5,849,614.00	9.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,345.00	390,090.00	403,435.00	9,261.00	377,590.00	386,851.00	-4.1%
Other Debt Service - Principal		7439	280,879.00	433,155.00	714,034.00	192,914.00	474,368.00	667,282.00	-6.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			311,445.00	6,192,021.00	6,503,466.00	219,396.00	6,723,769.00	6,943,165.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,303,778.00)	1,303,778.00	0.00	(1,281,102.00)	1,281,102.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(211,184.00)	0.00	(211,184.00)	(199,727.00)	0.00	(199,727.00)	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,514,962.00)	1,303,778.00	(211,184.00)	(1,480,829.00)	1,281,102.00	(199,727.00)	-5.4%
TOTAL EXPENDITURES									
			76,134,020.82	36,510,025.00	112,644,045.82	77,711,181.00	34,793,506.00	112,504,687.00	-0.1%

DescriptionResource CodesObject Codes			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	369,943.00	0.00	369,943.00	369,943.00	0.00	369,943.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			369,943.00	0.00	369,943.00	369,943.00	0.00	369,943.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	114,909.00	0.00	114,909.00	231,997.00	0.00	231,997.00	101.9%
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			114,909.00	0.00	114,909.00	231,997.00	0.00	231,997.00	101.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,282,645.00)	20,282,645.00	0.00	(20,587,407.00)	20,587,407.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,282,645.00)	20,282,645.00	0.00	(20,587,407.00)	20,587,407.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,027,611.00)	20,282,645.00	255,034.00	(20,449,461.00)	20,587,407.00	137,946.00	-45.9%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	84,435,367.00	3,686,088.00	88,121,455.00	86,399,443.00	3,686,088.00	90,085,531.00	2.2%
2) Federal Revenue		8100-8299	160,603.00	4,561,248.00	4,721,851.00	0.00	4,068,968.00	4,068,968.00	-13.8%
3) Other State Revenue		8300-8599	7,384,182.00	4,934,854.00	12,319,036.00	4,256,471.00	4,113,992.00	8,370,463.00	-32.1%
4) Other Local Revenue		8600-8799	3,676,968.00	2,920,483.85	6,597,451.85	3,761,251.00	1,864,407.00	5,625,658.00	-14.7%
5) TOTAL REVENUES			95,657,120.00	16,102,673.85	111,759,793.85	94,417,165.00	13,733,455.00	108,150,620.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,259,294.00	19,829,334.00	68,088,628.00	49,129,311.00	18,565,834.00	67,695,145.00	-0.6%
2) Instruction - Related Services	2000-2999		9,067,036.00	3,132,516.00	12,199,552.00	9,388,261.00	2,442,888.00	11,831,149.00	-3.0%
3) Pupil Services	3000-3999		6,375,284.94	2,802,519.00	9,177,803.94	6,505,079.00	2,828,522.00	9,333,601.00	1.7%
4) Ancillary Services	4000-4999		114,159.00	3,038.00	117,197.00	15,447.00	3,038.00	18,485.00	-84.2%
5) Community Services	5000-5999		6,316.00	127,741.00	134,057.00	6,337.00	7.00	6,344.00	-95.3%
6) Enterprise	6000-6999		0.00	2,446.00	2,446.00	0.00	2,446.00	2,446.00	0.0%
7) General Administration	7000-7999		5,835,728.88	1,363,006.00	7,198,734.88	6,002,715.00	1,309,930.00	7,312,645.00	1.6%
8) Plant Services	8000-8999		6,164,757.00	3,057,404.00	9,222,161.00	6,444,635.00	2,917,072.00	9,361,707.00	1.5%
9) Other Outgo	9000-9999	Except 7600-7699	311,445.00	6,192,021.00	6,503,466.00	219,396.00	6,723,769.00	6,943,165.00	6.8%
10) TOTAL EXPENDITURES			76,134,020.82	36,510,025.00	112,644,045.82	77,711,181.00	34,793,506.00	112,504,687.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			19,523,099.18	(20,407,351.15)	(884,251.97)	16,705,984.00	(21,060,051.00)	(4,354,067.00)	392.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	369,943.00	0.00	369,943.00	369,943.00	0.00	369,943.00	0.0%
b) Transfers Out		7600-7629	114,909.00	0.00	114,909.00	231,997.00	0.00	231,997.00	101.9%
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		8980-8990	(20,282,645.00)	20,282,645.00	0.00	(20,587,407.00)	20,587,407.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,027,611.00)	20,282,645.00	255,034.00	(20,449,461.00)	20,587,407.00	137,946.00	-45.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,511.82)	(124,708.15)	(629,217.97)	(3,743,477.00)	(472,644.00)	(4,216,121.00)	570.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
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)			8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,644,564.32	1,606,773.14	10,251,337.46	8,140,052.50	1,482,066.99	9,622,119.49	-6.1%
2) Ending Balance, June 30 (E + F1e)			8,140,052.50	1,482,066.99	9,622,119.49	4,396,575.50	1,009,422.99	5,405,998.49	-43.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,307.00	0.00	35,307.00	35,307.00	0.00	35,307.00	0.0%
Prepaid Expenditures		9713	96,845.00	0.00	96,845.00	96,845.00	0.00	96,845.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,482,067.57	1,482,067.57	0.00	1,009,423.57	1,009,423.57	-31.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	468,116.00	0.00	468,116.00	411,742.00	0.00	411,742.00	-12.0%
Early Retirement Program	0000	9760				411,742.00		411,742.00	
Early Retirement Program	0000	9760	468,116.00		468,116.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,382,769.00	0.00	3,382,769.00	3,382,101.00	0.00	3,382,101.00	0.0%
Unassigned/Unappropriated Amount		9790	4,137,015.50	(0.58)	4,137,014.92	450,580.50	(0.58)	450,579.92	-89.1%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
6264	Educator Effectiveness	449,849.00	150,548.00
6512	Special Ed: Mental Health Services	755,671.66	657,318.66
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1.00	2,493.00
9010	Other Restricted Local	276,545.91	199,063.91
Total, Restricted Balance		1,482,067.57	1,009,423.57

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,852,021.00	2,721,363.00	-4.6%
3) Other State Revenue		8300-8599	194,922.00	197,942.00	1.5%
4) Other Local Revenue		8600-8799	1,039,630.00	1,127,514.00	8.5%
5) TOTAL REVENUES			4,086,573.00	4,046,819.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,644,225.00	1,671,814.00	1.7%
3) Employee Benefits		3000-3999	435,317.00	453,641.00	4.2%
4) Books and Supplies		4000-4999	54,801.00	48,417.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	2,159,581.00	1,905,217.00	-11.8%
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	211,184.00	199,727.00	-5.4%
9) TOTAL EXPENDITURES			4,505,108.00	4,278,816.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(418,535.00)	(231,997.00)	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,909.00	231,997.00	101.9%
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			114,909.00	231,997.00	101.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,626.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,644.30	43,018.30	-87.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,644.30	43,018.30	-87.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,644.30	43,018.30	-87.6%
2) Ending Balance, June 30 (E + F1e)			43,018.30	43,018.30	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	43,018.30	43,018.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
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			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,852,021.00	2,721,363.00	-4.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,852,021.00	2,721,363.00	-4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	194,922.00	197,942.00	1.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			194,922.00	197,942.00	1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,036,630.00	1,124,514.00	8.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,039,630.00	1,127,514.00	8.5%
TOTAL, REVENUES			4,086,573.00	4,046,819.00	-1.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,554,765.00	1,570,628.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,460.00	101,186.00	13.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,644,225.00	1,671,814.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	132,011.00	152,423.00	15.5%
OASDI/Medicare/Alternative		3301-3302	124,944.00	126,994.00	1.6%
Health and Welfare Benefits		3401-3402	124,793.00	124,667.00	-0.1%
Unemployment Insurance		3501-3502	824.00	831.00	0.8%
Workers' Compensation		3601-3602	32,911.00	33,505.00	1.8%
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	19,834.00	15,221.00	-23.3%
TOTAL, EMPLOYEE BENEFITS			435,317.00	453,641.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,450.00	15,229.00	-29.0%
Noncapitalized Equipment		4400	33,351.00	33,188.00	-0.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,801.00	48,417.00	-11.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	572.00	660.00	15.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,081.00	1,081.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,728.00	40,300.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,800.00	21,694.00	4.3%
Professional/Consulting Services and Operating Expenditures		5800	2,090,920.00	1,838,080.00	-12.1%
Communications		5900	480.00	402.00	-16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,159,581.00	1,905,217.00	-11.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	211,184.00	199,727.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			211,184.00	199,727.00	-5.4%
TOTAL EXPENDITURES			4,505,108.00	4,278,816.00	-5.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	114,909.00	231,997.00	101.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			114,909.00	231,997.00	101.9%
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)					
			114,909.00	231,997.00	101.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,852,021.00	2,721,363.00	-4.6%
3) Other State Revenue		8300-8599	194,922.00	197,942.00	1.5%
4) Other Local Revenue		8600-8799	1,039,630.00	1,127,514.00	8.5%
5) TOTAL, REVENUES			4,086,573.00	4,046,819.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,290,924.00	4,076,089.00	-5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		211,184.00	199,727.00	-5.4%
8) Plant Services	8000-8999		3,000.00	3,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,505,108.00	4,278,816.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(418,535.00)	(231,997.00)	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,909.00	231,997.00	101.9%
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			114,909.00	231,997.00	101.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,626.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,644.30	43,018.30	-87.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,644.30	43,018.30	-87.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,644.30	43,018.30	-87.6%
2) Ending Balance, June 30 (E + F1e)			43,018.30	43,018.30	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	43,018.30	43,018.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	43,018.30	43,018.30
Total, Restricted Balance		43,018.30	43,018.30

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	515,000.00	-6.4%
5) TOTAL, REVENUES			550,000.00	515,000.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,534.00	151,060.00	-9.8%
3) Employee Benefits		3000-3999	58,646.00	62,834.00	7.1%
4) Books and Supplies		4000-4999	907,622.00	8,851.00	-99.0%
5) Services and Other Operating Expenditures		5000-5999	147,807.00	30,781.00	-79.2%
6) Capital Outlay		6000-6999	25,580,920.00	30,931,069.00	20.9%
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			26,862,529.00	31,184,595.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,312,529.00)	(30,669,595.00)	16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,312,529.00)	(30,669,595.00)	16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,560,421.88	33,247,892.88	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,560,421.88	33,247,892.88	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,560,421.88	33,247,892.88	-44.2%
2) Ending Balance, June 30 (E + F1e)			33,247,892.88	2,578,297.88	-92.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,262,835.94	84,001.94	-99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,985,056.94	2,494,295.94	25.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	10,000.00	-77.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	505,000.00	505,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	515,000.00	-6.4%
TOTAL, REVENUES			550,000.00	515,000.00	-6.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,452.00	86,524.00	-2.2%
Clerical, Technical and Office Salaries		2400	58,082.00	64,536.00	11.1%
Other Classified Salaries		2900	21,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			167,534.00	151,060.00	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,848.00	20,979.00	5.7%
OASDI/Medicare/Alternative		3301-3302	12,817.00	11,556.00	-9.8%
Health and Welfare Benefits		3401-3402	22,523.00	26,784.00	18.9%
Unemployment Insurance		3501-3502	84.00	75.00	-10.7%
Workers' Compensation		3601-3602	3,374.00	3,050.00	-9.6%
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	390.00	New
TOTAL, EMPLOYEE BENEFITS			58,646.00	62,834.00	7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	903,122.00	8,851.00	-99.0%
Noncapitalized Equipment		4400	4,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			907,622.00	8,851.00	-99.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	5,300.00	-51.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	468.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	133,339.00	24,761.00	-81.4%
Communications		5900	3,000.00	720.00	-76.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,807.00	30,781.00	-79.2%
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	24,580,920.00	28,371,335.00	15.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,000,000.00	2,559,734.00	156.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,580,920.00	30,931,069.00	20.9%
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			26,862,529.00	31,184,595.00	16.1%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	515,000.00	-6.4%
5) TOTAL REVENUES			550,000.00	515,000.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,862,529.00	31,184,595.00	16.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			26,862,529.00	31,184,595.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,312,529.00)	(30,669,595.00)	16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,312,529.00)	(30,669,595.00)	16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,560,421.88	33,247,892.88	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,560,421.88	33,247,892.88	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,560,421.88	33,247,892.88	-44.2%
2) Ending Balance, June 30 (E + F1e)			33,247,892.88	2,578,297.88	-92.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,262,835.94	84,001.94	-99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,985,056.94	2,494,295.94	25.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	31,262,835.94	84,001.94
Total, Restricted Balance		31,262,835.94	84,001.94

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	30,000.00	-73.9%
5) TOTAL, REVENUES			115,000.00	30,000.00	-73.9%
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	12,000.00	12,000.00	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			12,000.00	12,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,000.00	18,000.00	-82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,000.00	18,000.00	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	500,779.84	603,779.84	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			500,779.84	603,779.84	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,779.84	603,779.84	20.6%
2) Ending Balance, June 30 (E + F1e)			603,779.84	621,779.84	3.0%
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	603,779.84	621,779.84	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	112,000.00	27,000.00	-75.9%
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			115,000.00	30,000.00	-73.9%
TOTAL, REVENUES			115,000.00	30,000.00	-73.9%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	12,000.00	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					
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			12,000.00	12,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	30,000.00	-73.9%
5) TOTAL REVENUES			115,000.00	30,000.00	-73.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		12,000.00	12,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			12,000.00	12,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			103,000.00	18,000.00	-82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,000.00	18,000.00	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	500,779.84	603,779.84	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			500,779.84	603,779.84	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,779.84	603,779.84	20.6%
2) Ending Balance, June 30 (E + F1e)			603,779.84	621,779.84	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	603,779.84	621,779.84	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(0.14)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.14)	0.00	-100.0%
d) Other Restatements		9795	0.14	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(0.14)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.14)	0.00	-100.0%
d) Other Restatements		9795	0.14	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	850,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,134,752.00	440,000.00	-61.2%
5) TOTAL, REVENUES			1,984,752.00	440,000.00	-77.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	935,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,404.00	109,404.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,044,404.00	109,404.00	-89.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			940,348.00	330,596.00	-64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	369,943.00	369,943.00	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			(369,943.00)	(369,943.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			570,405.00	(39,347.00)	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,613,374.03	24,183,779.03	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,613,374.03	24,183,779.03	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,613,374.03	24,183,779.03	2.4%
2) Ending Balance, June 30 (E + F1e)			24,183,779.03	24,144,432.03	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,957.85	25,957.85	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	24,157,821.18	24,118,474.18	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	850,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			850,000.00	0.00	-100.0%
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	14,752.00	120,000.00	713.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,120,000.00	320,000.00	-71.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,134,752.00	440,000.00	-61.2%
TOTAL, REVENUES			1,984,752.00	440,000.00	-77.8%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	935,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			935,000.00	0.00	-100.0%
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	887.00	445.00	-49.8%
Other Debt Service - Principal		7439	108,517.00	108,959.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,404.00	109,404.00	0.0%
TOTAL, EXPENDITURES			1,044,404.00	109,404.00	-89.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	369,943.00	369,943.00	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			369,943.00	369,943.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(369,943.00)	(369,943.00)	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	850,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,134,752.00	440,000.00	-61.2%
5) TOTAL, REVENUES			1,984,752.00	440,000.00	-77.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		935,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	109,404.00	109,404.00	0.0%
10) TOTAL, EXPENDITURES			1,044,404.00	109,404.00	-89.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			940,348.00	330,596.00	-64.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	369,943.00	369,943.00	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			(369,943.00)	(369,943.00)	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			570,405.00	(39,347.00)	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,613,374.03	24,183,779.03	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,613,374.03	24,183,779.03	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,613,374.03	24,183,779.03	2.4%
2) Ending Balance, June 30 (E + F1e)			24,183,779.03	24,144,432.03	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,957.85	25,957.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,157,821.18	24,118,474.18	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	25,957.85	25,957.85
Total, Restricted Balance		25,957.85	25,957.85

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,345.00	80,345.00	0.0%
3) Other State Revenue		8300-8599	51,013.00	51,013.00	0.0%
4) Other Local Revenue		8600-8799	7,790,672.00	7,790,672.00	0.0%
5) TOTAL, REVENUES			7,922,030.00	7,922,030.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,736,103.00	8,736,103.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,736,103.00	8,736,103.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(814,073.00)	(814,073.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(814,073.00)	(814,073.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,370,176.09	9,556,103.09	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,370,176.09	9,556,103.09	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,370,176.09	9,556,103.09	-7.9%
2) Ending Balance, June 30 (E + F1e)			9,556,103.09	8,742,030.09	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	9,554,015.60	8,739,942.60	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	80,345.00	80,345.00	0.0%
TOTAL, FEDERAL REVENUE			80,345.00	80,345.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	51,013.00	51,013.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,013.00	51,013.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,474,223.00	7,474,223.00	0.0%
Unsecured Roll		8612	283,754.00	283,754.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	22,095.00	22,095.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,600.00	10,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,790,672.00	7,790,672.00	0.0%
TOTAL, REVENUES			7,922,030.00	7,922,030.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,340,000.00	3,340,000.00	0.0%
Bond Interest and Other Service Charges		7434	5,396,103.00	5,396,103.00	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)			8,736,103.00	8,736,103.00	0.0%
TOTAL, EXPENDITURES			8,736,103.00	8,736,103.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,345.00	80,345.00	0.0%
3) Other State Revenue		8300-8599	51,013.00	51,013.00	0.0%
4) Other Local Revenue		8600-8799	7,790,672.00	7,790,672.00	0.0%
5) TOTAL, REVENUES			7,922,030.00	7,922,030.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,736,103.00	8,736,103.00	0.0%
10) TOTAL, EXPENDITURES			8,736,103.00	8,736,103.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(814,073.00)	(814,073.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(814,073.00)	(814,073.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,370,176.09	9,556,103.09	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,370,176.09	9,556,103.09	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,370,176.09	9,556,103.09	-7.9%
2) Ending Balance, June 30 (E + F1e)			9,556,103.09	8,742,030.09	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,554,015.60	8,739,942.60	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,097,711.00	1,312,230.00	19.5%
5) TOTAL, REVENUES			1,097,711.00	1,312,230.00	19.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	65,878.00	67,164.00	2.0%
2) Classified Salaries		2000-2999	626,048.00	654,588.00	4.6%
3) Employee Benefits		3000-3999	245,440.00	268,115.00	9.2%
4) Books and Supplies		4000-4999	68,740.00	63,613.00	-7.5%
5) Services and Other Operating Expenses		5000-5999	115,923.12	115,400.00	-0.5%
6) Depreciation		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, EXPENSES			1,122,029.12	1,168,880.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,318.12)	143,350.00	-689.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,318.12)	143,350.00	-689.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	826,859.71	802,541.59	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			826,859.71	802,541.59	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			826,859.71	802,541.59	-2.9%
2) Ending Net Position, June 30 (E + F1e)			802,541.59	945,891.59	17.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	802,541.59	945,891.59	17.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,092,711.00	1,307,230.00	19.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,097,711.00	1,312,230.00	19.5%
TOTAL, REVENUES			1,097,711.00	1,312,230.00	19.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,878.00	67,164.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,878.00	67,164.00	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	24,920.00	26,434.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	94,499.00	95,851.00	1.4%
Clerical, Technical and Office Salaries		2400	24,355.00	24,355.00	0.0%
Other Classified Salaries		2900	482,274.00	507,948.00	5.3%
TOTAL, CLASSIFIED SALARIES			626,048.00	654,588.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,068.00	8,450.00	19.6%
PERS		3201-3202	65,836.00	80,393.00	22.1%
OASDI/Medicare/Alternative		3301-3302	47,116.00	49,217.00	4.5%
Health and Welfare Benefits		3401-3402	97,188.00	100,470.00	3.4%
Unemployment Insurance		3501-3502	335.00	349.00	4.2%
Workers' Compensation		3601-3602	13,480.00	14,081.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,417.00	15,155.00	5.1%
TOTAL, EMPLOYEE BENEFITS			245,440.00	268,115.00	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,268.00	35,160.00	-10.5%
Noncapitalized Equipment		4400	1,222.00	0.00	-100.0%
Food		4700	28,250.00	28,453.00	0.7%
TOTAL, BOOKS AND SUPPLIES			68,740.00	63,613.00	-7.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,839.00	11,300.00	4.3%
Dues and Memberships		5300	300.00	300.00	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	10,903.00	11,660.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,754.12	72,087.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	21,255.00	18,181.00	-14.5%
Communications		5900	2,872.00	1,872.00	-34.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			115,923.12	115,400.00	-0.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,122,029.12	1,168,880.00	4.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,097,711.00	1,312,230.00	19.5%
5) TOTAL REVENUES			1,097,711.00	1,312,230.00	19.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,122,029.12	1,168,880.00	4.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			1,122,029.12	1,168,880.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,318.12)	143,350.00	-689.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,318.12)	143,350.00	-689.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	826,859.71	802,541.59	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			826,859.71	802,541.59	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			826,859.71	802,541.59	-2.9%
2) Ending Net Position, June 30 (E + F1e)			802,541.59	945,891.59	17.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	802,541.59	945,891.59	17.9%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,331,337.00	2,230,877.00	-4.3%
5) TOTAL, REVENUES			2,331,337.00	2,230,877.00	-4.3%
B. EXPENSES					
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 Expenses		5000-5999	2,239,962.00	1,882,000.00	-16.0%
6) Depreciation		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, EXPENSES			2,239,962.00	1,882,000.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,375.00	348,877.00	281.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			91,375.00	348,877.00	281.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	572,897.39	664,272.39	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			572,897.39	664,272.39	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			572,897.39	664,272.39	15.9%
2) Ending Net Position, June 30 (E + F1e)			664,272.39	1,013,149.39	52.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	664,272.39	1,013,149.39	52.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,330,137.00	2,229,677.00	-4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,331,337.00	2,230,877.00	-4.3%
TOTAL, REVENUES			2,331,337.00	2,230,877.00	-4.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,239,962.00	1,882,000.00	-16.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,239,962.00	1,882,000.00	-16.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,239,962.00	1,882,000.00	-16.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,331,337.00	2,230,877.00	-4.3%
5) TOTAL, REVENUES			2,331,337.00	2,230,877.00	-4.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,239,962.00	1,882,000.00	-16.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,239,962.00	1,882,000.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			91,375.00	348,877.00	281.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			91,375.00	348,877.00	281.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	572,897.39	664,272.39	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			572,897.39	664,272.39	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			572,897.39	664,272.39	15.9%
2) Ending Net Position, June 30 (E + F1e)			664,272.39	1,013,149.39	52.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	664,272.39	1,013,149.39	52.5%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,258.23	10,256.00	10,499.75	10,036.10	10,040.81	10,225.05
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)	10,258.23	10,256.00	10,499.75	10,036.10	10,040.81	10,225.05
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	78.05	78.05	78.05	78.05	78.05	78.05
c. Special Education-NPS/LCI	0.14	0.14	0.14	0.14	0.14	0.14
d. Special Education Extended Year	7.23	7.23	7.23	7.23	7.23	7.23
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)	85.42	85.42	85.42	85.42	85.42	85.42
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,343.65	10,341.42	10,585.17	10,121.52	10,126.23	10,310.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,521,000.00		3,521,000.00			3,521,000.00
Work in Progress	3,845,960.00		3,845,960.00	3,546,130.00		7,392,090.00
Total capital assets not being depreciated						
Capital assets being depreciated:						
Land Improvements						
Buildings	187,211,690.25		187,211,690.25	14,333,870.00		201,545,560.25
Equipment	8,936,609.79	(262,150.00)	8,674,459.79	2,701,914.00		11,376,373.79
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements	196,148,300.04	(262,150.00)	195,886,150.04	17,035,784.00	0.00	212,921,934.04
Buildings						
Equipment	(39,168,400.00)	24,819.00	(39,143,581.00)	3,728,366.00		(35,415,215.00)
Total accumulated depreciation	(8,313,730.00)	764,766.00	(7,528,964.00)	266,127.00		(7,262,837.00)
Total capital assets being depreciated, net	(47,482,130.00)	809,585.00	(46,672,545.00)	3,994,493.00	0.00	(42,678,052.00)
Governmental activity capital assets, net	148,666,170.04	547,435.00	149,213,605.04	21,030,277.00	0.00	170,243,882.04
	156,033,130.04	547,435.00	156,580,565.04	24,576,407.00	0.00	181,156,972.04
Business-Type Activities:						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated						
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total accumulated depreciation						
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

ESTIMATES THROUGH THE MONTH OF											
Object	July	August	September	October	November	December	January	February			
A. BEGINNING CASH											
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment											
Property Taxes											
Miscellaneous Funds											
Federal Revenue											
Other State Revenue											
Other Local Revenue											
Interfund Transfers In											
All Other Financing Sources											
TOTAL RECEIPTS											
C. DISBURSEMENTS											
Certificated Salaries											
Classified Salaries											
Employee Benefits											
Books and Supplies											
Services											
Capital Outlay											
Other Outgo											
Interfund Transfers Out											
All Other Financing Uses											
TOTAL DISBURSEMENTS											
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury											
Accounts Receivable											
Due From Other Funds											
Stores											
Prepaid Expenditures											
Other Current Assets											
Deferred Outflows of Resources											
SUBTOTAL											
Liabilities and Deferred Inflows											
Accounts Payable											
Due To Other Funds											
Current Loans											
Unearned Revenues											
Deferred Inflows of Resources											
SUBTOTAL											
Nonoperating											
Suspense Clearing											
TOTAL BALANCE SHEET ITEMS											
E. NET INCREASE/DECREASE (B - C + D)											
F. ENDING CASH (A + E)											
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

ESTIMATES THROUGH THE MONTH OF	Object	June					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	5,752,980.00	5,143,947.00	8,018,971.00	7,481,120.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	5,595,125.00	5,595,125.00	5,595,125.00	5,595,125.00		62,168,060.00	62,168,060.00
Property Taxes	8020-8079	1,999,374.00	5,702,831.00	480,096.00	1,797,641.00		24,231,383.00	24,231,383.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	3,686,088.00		3,686,088.00	3,686,088.00
Federal Revenue	8100-8299	479,943.00	140,862.00	983,467.00	1,685,079.00		4,068,968.00	4,068,968.00
Other State Revenue	8300-8599	359,637.00	692,027.00	546,058.00	1,908,564.00		8,370,463.00	8,370,463.00
Other Local Revenue	8600-8799	409,366.00	46,888.00	647,814.00	1,703,291.00		5,625,659.00	5,625,659.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	369,943.00		369,943.00	369,943.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		8,843,445.00	12,177,533.00	8,252,560.00	16,745,735.00	0.00	108,520,563.00	108,520,563.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	4,426,048.00	4,426,048.00	4,426,048.00	4,426,048.00		49,074,793.00	49,074,793.00
Classified Salaries	2000-2999	1,436,924.00	1,436,924.00	1,436,924.00	1,436,923.00		16,309,884.00	16,309,884.00
Employee Benefits	3000-3999	2,264,772.00	2,264,772.00	2,264,772.00	2,264,769.00		25,643,571.00	25,643,571.00
Books and Supplies	4000-4999	135,407.00	81,388.00	725,122.00	725,122.00		2,689,995.00	2,689,995.00
Services	5000-5999	1,181,472.00	1,212,704.00	990,208.00	1,490,209.00		11,774,673.00	11,774,673.00
Capital Outlay	6000-6999	0.00	0.00	0.00	268,333.00		268,333.00	268,333.00
Other Outgo	7000-7499	0.00	0.00	0.00	6,743,438.00		6,743,438.00	6,743,438.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	231,997.00		231,997.00	231,997.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		9,444,623.00	9,421,836.00	9,843,074.00	17,589,840.00	0.00	112,736,684.00	112,736,684.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299	(7,495.00)	248,364.00	1,042,888.00	(3,676,381.00)		1,252,506.00	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490				0.00		0.00	
SUBTOTAL		(7,485.00)	248,364.00	1,042,888.00	(3,676,381.00)	0.00	1,252,506.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	370.00	129,037.00	(9,775.00)	(2,605,292.00)		(49,339.00)	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690	370.00	129,037.00	(9,775.00)	(2,605,292.00)	0.00	(49,339.00)	
SUBTOTAL						0.00	0.00	
Nonoperating								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		(7,855.00)	119,327.00	1,052,663.00	(1,071,089.00)	0.00	1,301,845.00	
E. NET INCREASE/DECREASE (B - C + D)		(609,033.00)	2,875,024.00	(537,851.00)	(1,912,194.00)	0.00	(2,914,276.00)	(4,216,121.00)
F. ENDING CASH (A + E)		5,143,947.00	8,018,971.00	7,481,120.00	5,568,926.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							5,568,926.00	

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 6578 Santa Teresa Blvd, SJ, CA 95119

Date: June 6 - 8, 2016

Place: 6578 Santa Teresa Blvd, SJ, 95119

Date: June 09, 2016

Time: 07:30 PM

Adoption Date: June 23, 2016

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director of Business Services

E-mail: mnguyen@ogsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

- (☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 23, 2016

For additional information on this certification, please contact:

Name: Corrine Kelsch

Title: Executive Director of SCSIG

Telephone: 408-558-0600

E-mail: ckelsch@sccig.org

Current Expense Formula/Minimum Classroom Compensation

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	49,037,027.45	301	0.00	303	49,037,027.45	305	1,704,327.00		307	47,332,700.45	309
2000 - Classified Salaries	16,195,077.20	311	1,550.00	313	16,193,527.20	315	2,332,709.00		317	13,860,818.20	319
3000 - Employee Benefits	24,196,211.00	321	426,528.00	323	23,769,683.00	325	1,377,392.00		327	22,392,291.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,871,809.33	331	141,931.00	333	3,729,878.33	335	738,141.00		337	2,991,737.33	339
5000 - Services, . . & 7300 - Indirect Costs	12,245,586.84	341	126,905.00	343	12,118,681.84	345	3,885,821.94		347	8,232,859.90	349
TOTAL					104,848,797.82	365			TOTAL	94,810,406.88	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).				
7. Unemployment Insurance.			3401 & 3402	385
8. Workers' Compensation Insurance.			3501 & 3502	390
9. OPEB, Active Employees (EC 41372).			3601 & 3602	392
10. Other Benefits (EC 22310).			3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.				396
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.				397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				63.86%

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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.86%
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).	94,810,406.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Current Expense Formula/Minimum Classroom Compensation

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	49,074,793.00	301	0.00	303	49,074,793.00	305	1,795,840.00		307	47,278,953.00	309		
2000 - Classified Salaries	16,309,884.00	311	1,550.00	313	16,308,334.00	315	2,355,939.00		317	13,952,395.00	319		
3000 - Employee Benefits	25,643,571.00	321	468,490.00	323	25,175,081.00	325	1,298,431.00		327	23,876,650.00	329		
4000 - Books, Supplies Equip Replace. (6500)	2,689,995.00	331	2,500.00	333	2,687,495.00	335	646,611.00		337	2,040,884.00	339		
5000 - Services. . . & 7300 - Indirect Costs	11,574,946.00	341	2,600.00	343	11,572,346.00	345	3,461,023.00		347	8,111,323.00	349		
TOTAL					104,818,049.00	365	TOTAL					95,260,205.00	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)				
7. Unemployment Insurance			3401 & 3402	385
8. Workers' Compensation Insurance			3501 & 3502	390
9. OPEB, Active Employees (EC 41372)			3601 & 3602	392
10. Other Benefits (EC 22310)			3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS				396
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				64.73%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.73%
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)	95,260,205.00
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 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	186,560,567.00	(185,076.00)	186,375,491.00		4,267,162.00	182,108,329.00	7,614,680.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	14,185,525.00		14,185,525.00		623,374.00	13,562,151.00	665,115.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	217,476.00		217,476.00		108,517.00	108,959.00	0.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	9,097,330.00	(424,322.00)	8,673,008.00		468,116.00	8,204,892.00	411,742.00
Compensated Absences Payable	751,818.00		751,818.00		0.00	751,818.00	0.00
Governmental activities long-term liabilities	210,812,716.00	(609,398.00)	210,203,318.00	0.00	5,467,169.00	204,736,149.00	8,691,537.00
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

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)

3,720,851.00

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)

85,281,277.65

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.36%

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)	4,880,571.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,550,584.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,000.00
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)	376,852.94
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,842,008.82
9. Carry-Forward Adjustment (Part IV, Line F)	(504,566.98)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,337,441.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,619,960.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,712,892.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,150,678.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	117,197.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	134,057.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,446.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	774,616.00
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)	45,147.00
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)	8,266,563.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,293,924.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	100,117,481.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.83%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

6.33%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,842,008.82</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(58,023.18)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.28%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.28%) times Part III, Line B18); zero if positive	<u>(504,566.98)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(504,566.98)</u>
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:	<u>6.33%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-252,283.49) is applied to the current year calculation and the remainder (\$-252,283.49) is deferred to one or more future years:	<u>6.58%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-168,188.99) is applied to the current year calculation and the remainder (\$-336,377.99) is deferred to one or more future years:	<u>6.67%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(504,566.98)</u>

Approved indirect cost rate: 7.28%
Highest rate used in any program: 7.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,278,432.00	75,568.00	5.91%
01	3310	2,625,905.00	150,504.00	5.73%
01	3315	103,107.00	6,189.00	6.00%
01	3320	147,909.00	9,395.00	6.35%
01	3327	137,544.00	8,759.00	6.37%
01	3345	546.00	34.00	6.23%
01	4035	599,980.00	43,669.00	7.28%
01	4203	301,707.00	5,978.00	1.98%
01	6010	227,371.00	11,369.00	5.00%
01	6500	12,067,157.00	752,954.00	6.24%
01	6512	636,940.00	46,369.00	7.28%
01	8150	2,504,803.00	182,211.00	7.27%
01	9010	1,739,985.00	10,779.00	0.62%
13	5310	4,203,340.00	211,184.00	5.02%

July 1 Budget
2015-16 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	1,543,220.00		451,943.00	1,995,163.00
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)		1,543,220.00	0.00	451,943.00	1,995,163.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,085,038.00			1,085,038.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	458,182.00			458,182.00
4. Books and Supplies	4000-4999	0.00		272,040.00	272,040.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			179,903.00	179,903.00
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)		1,543,220.00	0.00	451,943.00	1,995,163.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
The reproduction cost to print the Common Core Standard Materials for students and teachers.					

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	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,399,443.00	1.31%	87,527,109.00	0.36%	87,844,146.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	4,256,471.00	-58.02%	1,786,861.00	-1.21%	1,765,190.00
4. Other Local Revenues	8600-8799	3,761,251.00	0.00%	3,761,251.00	0.00%	3,761,251.00
5. Other Financing Sources						
a. Transfers In	8900-8929	369,943.00	1696.48%	6,645,943.00	-29.45%	4,688,701.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(20,587,407.00)	-0.72%	(20,438,728.00)	3.03%	(21,058,116.00)
6. Total (Sum lines A1 thru A5c)		74,199,701.00	6.85%	79,282,436.00	-2.88%	77,001,172.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				40,250,940.00		40,056,729.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(194,211.00)		(1,038,588.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,250,940.00	-0.48%	40,056,729.00	-2.59%	39,018,141.00
2. Classified Salaries				11,713,953.00		11,811,795.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				97,842.00		14,135.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,713,953.00	0.84%	11,811,795.00	0.12%	11,825,930.00
3. Employee Benefits	3000-3999	18,628,616.00	6.04%	19,753,270.00	-1.77%	19,403,467.00
4. Books and Supplies	4000-4999	1,805,650.00	19.21%	2,152,454.50	-15.48%	1,819,236.00
5. Services and Other Operating Expenditures	5000-5999	6,440,122.00	6.91%	6,884,872.00	-12.92%	5,995,372.00
6. Capital Outlay	6000-6999	133,333.00	0.00%	133,333.00	0.00%	133,333.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	219,396.00	0.00%	219,396.00	0.00%	219,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,480,829.00)	1.66%	(1,505,479.00)	1.55%	(1,528,783.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	231,997.00	0.00%	231,997.00	0.00%	231,997.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,943,178.00	2.30%	79,738,367.50	-3.29%	77,118,089.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,743,477.00)		(455,931.50)		(116,917.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,140,052.50		4,396,575.50		3,940,644.00
2. Ending Fund Balance (Sum lines C and D1)		4,396,575.50		3,940,644.00		3,823,727.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	152,152.00		152,151.00		152,151.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	411,742.00		341,954.00		313,073.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,382,101.00		3,446,539.00		3,358,503.00
2. Unassigned/Unappropriated	9790	450,580.50		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,396,575.50		3,940,644.00		3,823,727.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,382,101.00		3,446,539.00		3,358,503.00
c. Unassigned/Unappropriated	9790	450,580.50		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,832,681.50		3,446,539.00		3,358,503.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2016-17 through 2018-19 have been built based on the guidance from SCCOE and School Services Dashboard. Explanation for B1d: 2017-18 and 2018-19 include step increases in addition to the loss of certificated FTE's due to declining enrollment & operational changes. Explanation for B2d: 2017-18 and 2018-19 include step increases.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,686,088.00	0.00%	3,686,088.00	0.00%	3,686,088.00
2. Federal Revenues	8100-8299	4,068,968.00	0.00%	4,068,968.00	0.00%	4,068,968.00
3. Other State Revenues	8300-8599	4,113,992.00	-0.06%	4,111,642.00	0.24%	4,121,426.00
4. Other Local Revenues	8600-8799	1,864,407.00	0.00%	1,864,407.00	0.00%	1,864,407.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	20,587,407.00	-0.72%	20,438,728.00	3.03%	21,058,116.00
6. Total (Sum lines A1 thru A5c)		34,320,862.00	-0.44%	34,169,833.00	1.84%	34,799,005.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,823,853.00		8,933,001.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				109,148.00		(105,575.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,823,853.00	1.24%	8,933,001.00	-1.18%	8,827,426.00
2. Classified Salaries						
a. Base Salaries				4,595,931.00		4,652,454.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				56,523.00		(18,478.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,595,931.00	1.23%	4,652,454.00	-0.40%	4,633,976.00
3. Employee Benefits	3000-3999	7,014,955.00	3.23%	7,241,796.00	-0.28%	7,221,357.00
4. Books and Supplies	4000-4999	884,345.00	-1.04%	875,120.00	-0.61%	869,749.00
5. Services and Other Operating Expenditures	5000-5999	5,334,551.00	-1.03%	5,279,372.00	-3.09%	5,116,314.00
6. Capital Outlay	6000-6999	135,000.00	0.00%	135,000.00	0.00%	135,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,723,769.00	0.00%	6,723,769.00	0.00%	6,723,768.99
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,281,102.00	1.92%	1,305,752.00	-0.10%	1,304,406.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,793,506.00	1.01%	35,146,264.00	-0.89%	34,831,996.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(472,644.00)		(976,431.00)		(32,991.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,482,066.99		1,009,422.99		32,991.99
2. Ending Fund Balance (Sum lines C and D1)		1,009,422.99		32,991.99		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,009,423.57		32,991.99		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.58)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,009,422.99		32,991.99		0.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2016-17 through 2018-19 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2017-18 and 2018-19 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2017-18 and 2018-19 include step increases.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	90,085,531.00	1.25%	91,213,197.00	0.35%	91,530,234.00
2. Federal Revenues	8100-8299	4,068,968.00	0.00%	4,068,968.00	0.00%	4,068,968.00
3. Other State Revenues	8300-8599	8,370,463.00	-29.53%	5,898,503.00	-0.20%	5,886,616.00
4. Other Local Revenues	8600-8799	5,625,658.00	0.00%	5,625,658.00	0.00%	5,625,658.00
5. Other Financing Sources						
a. Transfers In	8900-8929	369,943.00	1696.48%	6,645,943.00	-29.45%	4,688,701.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		108,520,563.00	4.54%	113,452,269.00	-1.46%	111,800,177.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				49,074,793.00		48,989,730.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(85,063.00)		(1,144,163.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,074,793.00	-0.17%	48,989,730.00	-2.34%	47,845,567.00
2. Classified Salaries				16,309,884.00		16,464,249.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				154,365.00		(4,343.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,309,884.00	0.95%	16,464,249.00	-0.03%	16,459,906.00
3. Employee Benefits	3000-3999	25,643,571.00	5.27%	26,995,066.00	-1.37%	26,624,824.00
4. Books and Supplies	4000-4999	2,689,995.00	12.55%	3,027,574.50	-11.18%	2,688,985.00
5. Services and Other Operating Expenditures	5000-5999	11,774,673.00	3.31%	12,164,244.00	-8.65%	11,111,686.00
6. Capital Outlay	6000-6999	268,333.00	0.00%	268,333.00	0.00%	268,333.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,943,165.00	0.00%	6,943,165.00	0.00%	6,943,164.99
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(199,727.00)	0.00%	(199,727.00)	12.34%	(224,377.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	231,997.00	0.00%	231,997.00	0.00%	231,997.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		112,736,684.00	1.91%	114,884,631.50	-2.55%	111,950,085.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,216,121.00)		(1,432,362.50)		(149,908.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,622,119.49		5,405,998.49		3,973,635.99
2. Ending Fund Balance (Sum lines C and D1)		5,405,998.49		3,973,635.99		3,823,727.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	152,152.00		152,151.00		152,151.00
b. Restricted	9740	1,009,423.57		32,991.99		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	411,742.00		341,954.00		313,073.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,382,101.00		3,446,539.00		3,358,503.00
2. Unassigned/Unappropriated	9790	450,579.92		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,405,998.49		3,973,635.99		3,823,727.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,382,101.00		3,446,539.00		3,358,503.00
c. Unassigned/Unappropriated	9790	450,580.50		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.58)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,832,680.92		3,446,539.00		3,358,503.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.40%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		10,036.10		9,910.71		9,699.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,736,684.00		114,884,631.50		111,950,085.99
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		112,736,684.00		114,884,631.50		111,950,085.99
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,382,100.52		3,446,538.95		3,358,502.58
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,382,100.52		3,446,538.95		3,358,502.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	112,758,954.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,844,564.00
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	134,057.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	594,868.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,116,885.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	114,909.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,960,719.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	418,535.00
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)				105,372,206.82

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10,341.42
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,189.34
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.)	96,812,556.98	9,178.88
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)	96,812,556.98	9,178.88
B. Required effort (Line A.2 times 90%)	87,131,301.28	8,260.99
C. Current year expenditures (Line I.E and Line II.B)	105,372,206.82	10,189.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

July 1 Budget
2015-16 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(90,554.12)	0.00	(211,184.00)				
Other Sources/Uses Detail					369,943.00	114,909.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,800.00	0.00	211,184.00	0.00				
Other Sources/Uses Detail					114,909.00	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	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	369,943.00		
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

July 1 Budget
2015-16 Estimated 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
83 OTHER ENTERPRISE FUND								
Expenditure Detail	69,754.12	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	90,554.12	(90,554.12)	211,184.00	(211,184.00)	484,852.00	484,852.00	0.00	0.00

July 1 Budget
2016-17 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(93,781.00)	0.00	(199,727.00)				
Other Sources/Uses Detail					369,943.00	231,997.00		
Fund Reconciliation								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,694.00	0.00	199,727.00	0.00				
Other Sources/Uses Detail					231,997.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	369,943.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2016-17 Budget
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	72,087.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	93,781.00	(93,781.00)	199,727.00	(199,727.00)	601,940.00	601,940.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the Second and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Second and First Prior Years. All other data are extracted.

*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	10,985.00	10,988.73	N/A	Met
Second Prior Year (2014-15)				
District Regular	10,728.95	10,807.79		
Charter School				
Total ADA	10,728.95	10,807.79	N/A	Met
First Prior Year (2015-16)				
District Regular	10,571.24	10,499.75		
Charter School		0.00		
Total ADA	10,571.24	10,499.75	0.7%	Met
Budget Year (2016-17)				
District Regular	10,225.05			
Charter School	0.00			
Total ADA	10,225.05			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	11,378	11,156	2.0%	Not Met
Second Prior Year (2014-15)				
District Regular	11,069	10,921		
Charter School				
Total Enrollment	11,069	10,921	1.3%	Not Met
First Prior Year (2015-16)				
District Regular	10,873	10,632		
Charter School				
Total Enrollment	10,873	10,632	2.2%	Not Met
Budget Year (2016-17)				
District Regular	10,405			
Charter School				
Total Enrollment	10,405			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
	(Form A, Lines A4 and C4)		
Third Prior Year (2013-14)	10,809	11,156	96.9%
Second Prior Year (2014-15)			
District Regular	10,508	10,921	
Charter School			
Total ADA/Enrollment	10,508	10,921	96.2%
First Prior Year (2015-16)			
District Regular	10,258	10,632	
Charter School	0		
Total ADA/Enrollment	10,258	10,632	96.5%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)		
Budget Year (2016-17)				
District Regular	10,036	10,405		
Charter School	0			
Total ADA/Enrollment	10,036	10,405	96.5%	Met
1st Subsequent Year (2017-18)				
District Regular	9,911	10,275		
Charter School				
Total ADA/Enrollment	9,911	10,275	96.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	9,699	10,056		
Charter School				
Total ADA/Enrollment	9,699	10,056	96.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)* and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA* and its economic recovery target payment, plus or minus one percent.

*Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		89,545,602.00	88,463,853.00	89,550,375.00

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,585.17	10,310.47	10,095.43	9,976.46
b. Prior Year ADA (Funded)		10,585.17	10,310.47	10,095.43
c. Difference (Step 1a minus Step 1b)		(274.70)	(215.04)	(118.97)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.60%	-2.09%	-1.18%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		84,435,367.00	86,399,443.00	87,527,109.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		3,820,534.00	2,660,582.00	1,196,509.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		3,820,534.00	2,660,582.00	1,196,509.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		4.52%	3.08%	1.37%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		1.92%	0.99%	0.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.92% to 2.92%	-.01% to 1.99%	-.81% to 1.19%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	23,525,615.00	24,231,383.00	24,958,324.00	25,707,074.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	84,435,367.00	86,399,443.00	87,527,109.00	87,844,146.00
District's Projected Change in LCFF Revenue:		2.33%	1.31%	0.36%
LCFF Revenue Standard:		.92% to 2.92%	-.01% to 1.99%	-.81% to 1.19%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	58,886,479.40	63,522,142.84	92.7%
Second Prior Year (2014-15)	63,922,036.10	70,613,304.62	90.5%
First Prior Year (2015-16)	69,065,159.00	76,134,020.82	90.7%
	Historical Average Ratio:		91.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	70,593,509.00	77,711,181.00	90.8%	Met
1st Subsequent Year (2017-18)	71,621,794.00	79,506,370.50	90.1%	Met
2nd Subsequent Year (2018-19)	70,247,538.00	76,886,092.00	91.4%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.92%	0.99%	0.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.08% to 11.92%	-9.01% to 10.99%	-9.81% to 10.19%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.08% to 6.92%	-4.01% to 5.99%	-4.81% to 5.19%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	4,721,851.00		
Budget Year (2016-17)	4,068,968.00	-13.83%	Yes
1st Subsequent Year (2017-18)	4,068,968.00	0.00%	No
2nd Subsequent Year (2018-19)	4,068,968.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenues in 2016-17 do not include carryovers/deferred revenues from 2015-16; the budget year only contains the expected allocations for 2016-17. Additionally, 2016-17 does not include the one-time Educator Effectiveness received in fiscal year 2015-16.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	12,319,036.00		
Budget Year (2016-17)	8,370,463.00	-32.05%	Yes
1st Subsequent Year (2017-18)	5,898,503.00	-29.53%	Yes
2nd Subsequent Year (2018-19)	5,886,616.00	-0.20%	No

Explanation:
(required if Yes)

One-time State Discretionary Funds at rate of \$529, \$237 and zero per ADA included in fiscal years 2015-16, 2016-17, and forward, respectively. Additionally, 2016-17 does not include the one-time Prop 39 Clean Energy Grant received in 2015-16.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	6,597,451.85		
Budget Year (2016-17)	5,625,658.00	-14.73%	Yes
1st Subsequent Year (2017-18)	5,625,658.00	0.00%	No
2nd Subsequent Year (2018-19)	5,625,658.00	0.00%	No

Explanation:
(required if Yes)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, there are few major local grants such as BTSA, Hiesing-Simons, COTSEN, etc. that will expire as of 6/30/2016

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	3,871,809.33		
Budget Year (2016-17)	2,689,995.00	-30.52%	Yes
1st Subsequent Year (2017-18)	3,027,574.50	12.55%	Yes
2nd Subsequent Year (2018-19)	2,688,985.00	-11.18%	Yes

Explanation:
(required if Yes)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, additional proportional increases to LCFF Supplemental materials/services have been built in the respective years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2015-16)	12,456,770.84		
Budget Year (2016-17)	11,774,673.00	-5.48%	Yes
1st Subsequent Year (2017-18)	12,164,244.00	3.31%	No
2nd Subsequent Year (2018-19)	11,111,686.00	-8.65%	Yes

Explanation:
(required if Yes)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, additional proportional increases to LCFF Supplemental materials/services have been built in the respective years. 2017-18 also includes one-time wireless access point addition.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2015-16)	23,638,338.85		
Budget Year (2016-17)	18,065,089.00	-23.58%	Not Met
1st Subsequent Year (2017-18)	15,593,129.00	-13.68%	Not Met
2nd Subsequent Year (2018-19)	15,581,242.00	-0.08%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2015-16)	16,328,580.17		
Budget Year (2016-17)	14,464,668.00	-11.42%	Not Met
1st Subsequent Year (2017-18)	15,191,818.50	5.03%	Met
2nd Subsequent Year (2018-19)	13,800,671.00	-9.16%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal Revenues in 2016-17 do not include carryovers/deferred revenues from 2015-16; the budget year only contains the expected allocations for 2016-17. Additionally, 2016-17 does not include the one-time Educator Effectiveness received in fiscal year 2015-16.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

One-time State Discretionary Funds at rate of \$529, \$237 and zero per ADA included in fiscal years 2015-16, 2016-17, and forward, respectively. Additionally, 2016-17 does not include the one-time Prop 39 Clean Energy Grant received in 2015-16.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, there are few major local grants such as BTSA, Hiesing-Simons, COTSEN, etc. that will expire as of 6/30/2016

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, additional proportional increases to LCFF Supplemental materials/services have been built in the respective years.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

2015-16 contains one-time local donations which are not budgeted in the Budget year. Additionally, additional proportional increases to LCFF Supplemental materials/services have been built in the respective years. 2017-18 also includes one-time wireless access point addition.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

112,736,684.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

112,736,684.00

3% of Total Current Year
General Fund Expenditures
and Other Financing Uses
(Line 2c times 3%)

3,382,100.52

Amount Deposited*
for 2014-15 Fiscal Year

2,801,693.00

Required
Minimum Contribution/
Lesser of Current Year or
2014-15 Fiscal Year

2,801,693.00

Budgeted Contribution *
to the Ongoing and Major
Maintenance Account

Status

- d. OMMA/RMA Contribution

3,104,045.00

Met

* Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,794,848.00	3,112,369.00	3,382,769.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,446,752.96	1,225,799.30	4,137,015.50
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	(0.59)	0.00	(0.58)
d. Available Reserves (Lines 1a through 1c)	9,241,600.37	4,338,168.30	7,519,783.92
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	93,161,583.86	103,745,624.44	112,758,954.82
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	93,161,583.86	103,745,624.44	112,758,954.82
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	9.9%	4.2%	6.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	1.4%	2.2%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(669,729.75)	63,622,142.84	1.1%	Met
Second Prior Year (2014-15)	(2,769,185.64)	70,776,026.67	3.9%	Not Met
First Prior Year (2015-16)	(504,511.82)	76,248,929.82	0.7%	Met
Budget Year (2016-17) (Information only)	(3,743,477.00)	77,943,178.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

The District spent the balance of the State Common Core Standard Implementation Grant as well as the categorical budget carryovers.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	to 300
1.3%	to 1,000
1.0%	to 30,000
0.7%	to 400,000
0.3%	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	10,527,660.00	12,083,480.00	N/A	Met
Second Prior Year (2014-15)	1,161,412.00	11,413,750.25	N/A	Met
First Prior Year (2015-16)	8,016,691.00	8,644,564.32	N/A	Met
Budget Year (2016-17) (Information only)	8,140,052.50			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	10,036	9,911	9,699
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	112,736,684.00	114,884,631.50	111,950,085.99
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	112,736,684.00	114,884,631.50	111,950,085.99
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,382,100.52	3,446,538.95	3,358,502.58
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,382,100.52	3,446,538.95	3,358,502.58

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,382,101.00	3,446,539.00	3,358,503.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	450,580.50	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.58)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,832,680.92	3,446,539.00	3,358,503.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.40%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,382,100.52	3,446,538.95	3,358,502.58
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(20,282,645.00)			
Budget Year (2016-17)	(20,587,407.00)	304,762.00	1.5%	Met
1st Subsequent Year (2017-18)	(20,438,801.00)	(148,606.00)	-0.7%	Met
2nd Subsequent Year (2018-19)	(21,058,116.00)	619,315.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	369,943.00			
Budget Year (2016-17)	369,943.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	6,645,943.00	6,276,000.00	1696.5%	Not Met
2nd Subsequent Year (2018-19)	4,688,701.00	(1,957,242.00)	-29.5%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	114,909.00			
Budget Year (2016-17)	231,997.00	117,088.00	101.9%	Not Met
1st Subsequent Year (2017-18)	231,997.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	231,997.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Special Education costs have risen significantly in the current and projected out years due to the need to place more students in County Programs and Non Public Schools. Additionally, Special Education Revenue only receives State COLA, unlike LCFF gap funding, resulting in a larger general fund contribution. As such, the increased transfer from Special Reserve Fund is needed to maintain the State minimum 3% required reserve. However, the District is committed to make reductions as needed.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

With increased operating costs, a transfer to Fund 13 from general fund is necessary. However, the District is committed to make reductions as needed.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Debt Services for the General Obligation Bonds increase annually; payments are funded by taxes.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up tge of 65, whichever comes first.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

24,639,821.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

24,639,821.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2014

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

3,883,232.00

4,202,475.00

4,556,073.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

468,116.00

411,742.00

341,954.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

468,116.00

411,742.00

341,954.00

- d. Number of retirees receiving OPEB benefits

60

47

32

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	0.00
	0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
2,230,877.00	2,297,803.31	2,366,737.41
2,230,877.00	2,297,803.31	2,366,737.41

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	532.7	528.5	520.5	499.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

494,953

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
8,135,749	8,135,749	8,135,749
Varies by plan	Varies by plan	Varies by plan
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
660,795	588,647	559,554
1.5%	1.3%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	327.0	329.4	329.4	329.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

186,719

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
2,159,617	2,159,617	2,159,617
Varies by plan	Varies by plan	Varies by plan
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
261,176	213,588	184,743
1.3%	1.3%	1.1%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	54.0	54.0	53.0	53.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

79,419

4. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
843,209	843,209	843,209
Varies by plan	Varies by plan	Varies by plan
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
36,452	27,600	63,636
0.5%	0.4%	0.9%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
252,259	252,259	252,259
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 23, 2016

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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43-69625-0000000

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Oak Grove Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.
PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COMP.ABS.9665	751,818.00	751,818.00

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2016-17 Budget
Technical Review Checks

Oak Grove Elementary

Santa Clara County

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

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

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

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

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

Checks Completed.