North Monterey County Unified School District

2016-17
ADOPTED BUDGET

JUNE 23, 2016

North Monterey County Unified School District
2016-17
TABLE OF CONTENTS

Introduction ……. Section A
Schools
Board of Trustees
Superintendent

Narrative General Fund……..…….…….. Section B
Revenue
Expenditures

Enrollment …….. Section C

Governor's Budget ……..…… Section D

Budget Projections …… Section E

Other Funds …….…… Section F

Budget in State Format …….. Section G

Glossary ……..……..…… Appendix A

Assumptions ……..……Appendix B

NMCUSD Telephone Directory ……..……..Appendix C



Introduction

JUNE 23, 2016

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT



ELEMENTARY SCHOOLS

Castroville Elementary School Website
831- 633-2570 / FAX 831-633-2570
Map /11161 Merritt Street, Castroville, CA 95012

Echo Valley Elementary School Website
831-663-2308 / FAX 831-633-1006
Map /147 Echo Valley Road, Salinas, CA 93907

Elkhorn Elementary School Website
831- 633-2405 / FAX 831-633-0863
Map/ 2235 Elkhorn Road, Castroville, CA 95012

Prunedale Elementary School Website
831-663-3963 / FAX 831- 663-5295
Map/ 17719 Pesante Road, Salinas, CA 93907

MIDDLE SCHOOL

North Monterey County Middle School Website
831 633-3391 / FAX 831 633-3680
Map / 10301 Seymour Street, Castroville, CA 95012

HIGH SCHOOL

North Monterey County High School Website
831-633-5221, 831- 728-3654 / FAX 831- 633-2520
Map / 13990 Castroville Blvd., Castroville, CA 95012

Central Bay High School Website
831-663-2997, 831 728-1033 / FAX 663-1151
Map /17500 Pesante Road, Salinas, CA 93907

Center for Independent Study Website
831-663-6154 / FAX 831-663-6184
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

BOARD MEMBERS



Mrs. Linda Lines, President

It is an honor and privilege to serve the families of NMCUSD. My roots go deep in the community. I was born in the Elkhorn area and attended North Monterey County schools as a child. I have raised my children in this district and am now raising two grandsons who attend our schools. My husband Dean and I are both retired teachers from the district and continue to support our schools through community service. I am dedicated to our North Monterey County families and believe in raising the bar for ALL students. I am also committed to making NMCUSD one of the top districts in the State of California.



Mrs. Martha Chavarria, Vice President

I have spent over 25 years as an advocate for the North Monterey County community and our students. I have served in various capacities such as President of NMC LULAC, member of the Citizens Bond Oversight Committee and on prestigious 2008 National Women of the Year from the National President of the League of United American Citizens (LULAC). As an alumni and raising four children who attend our district schools, I care deeply for the future of our local educational system and stay actively involved working with our community leaders to make North Monterey County better. I am currently employed as an HR Business Partner with FOX Factory Inc. and have successfully managed my own business for over 20 years. I love the outdoors, traveling and find great joy in spending time with my family and friends.



Mrs. Elizabeth Samuels, Clerk

I was born and raised in San Diego. I moved to the Central Coast when I was accepted to UC Santa Cruz, where I went on to be the first in my family to graduate from a four year institution. I also have a MA from Stanford and a teaching credential from CalStateTeach CSUMB. And, when I was done with school, I decided to go right back in- this time as a teacher. I taught at Echo Valley Elementary for six years before deciding to stay home with my then newborn daughter. My husband is a teacher at Castroville Elementary, and I have several family members and friends sprinkled throughout the district.

As you can see, most of my life has been spent in schools. I have the unique perspective of having been in the classroom and understanding how our decisions in the board room will impact our kids in the classroom. As an elected official, I take this responsibility very seriously and I

welcome any and all inquiries to ensure transparent communication between our school district and the community we serve.



Mr. Adrian Ayala, Member

It is an honor to serve as a School Board Member. I have been involved in the district for the past 18 years as a student and parent of two children who attend district schools. I have served on the School Site Council, Parent Teacher Group, ELAC Committee, and President of the District English Learner Advisory Committee DELAC.

I moved to the North Monterey County area when I was 16 years old and obtained by General Educational Development (GED) with the assistance of the Migrant Program. With advice and support, I enrolled in Hartnell Community College where I worked hard, with determination to graduate with honors and received my Associates Degree in Electronics.

I understand the needs of our low-income students and families and what support is required to ensure their future success. As a parent I know the importance of giving input to the school district about decisions that affect our children. I am proud to be part of the changes that are improving our schools facilities. I want to continue being part of these significant changes. I want to work with the school district to help build a strong base for students and their futures. I want to see under- performing students reach the state standards.



Ms. Lillian Mulvey, Member

My family and I moved to Monterey County in 1994 and have been residents of Oak Hills for over 20 years. For most of those 20 years, I have participated actively in the community. I have served as a volunteer for various local non-profits such as the Artichoke Festival, Relay for Life, and Castroville Coalition. I have two daughters that attended North Monterey County High School where I also served as President, Vice President, and Secretary for the Band Boosters Club and the Bond Oversight Committee for Measure H. I was instrumental in facilitating the band's tour to China in the Spring of 2013. Other current memberships include serving on the board of the North County Christian Center in Castroville. I am a banking professional and have worked in that industry for over 30 years and I believe my background and experience will provide a good perspective as a Trustee. I would like to continue to give back to my community in ensuring our local schools serve our children and community.



Kari Yeater, Superintendent and Secretary to the Board

Mrs. Yeater has been a professional educator for over 20 years as a teacher, principal, district associate superintendent, and superintendent. It is her mission to serve and work collaboratively to benefit students and families resulting in a long-term positive social impact in under-served communities. She began her career with NMCUSD in 1999 where she worked at Moss Landing Middle School as a school site administrator for six years. Mrs. Yeater returned to NMCUSD in 2012 to become the district Superintendent.

She has implemented strategies and has overseen district and school improvement reform efforts using a real-time impact management methodology to manage for results. She empowered to efficiently make effective decisions that drive student achievement. Her expertise is in secondary education reform. She has developed systems within secondary educational programs that included aligning and revising courses and pathways to ensure a systematic response to meeting every student's needs while providing access to rigorous standards needed to prepare for college.

THE BOARD OF EDUCATION AT A GLANCE

The Board of Education consists of five at-large members, whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction
- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

GOVERNANCE TEAM PRIORITIES

DRAFT FROM APRIL 2016

North Monterey County USD is a source of pride and the district of choice for our students, employees, and the community.

- Provide a variety of co- and extra-curricular activities, as well as, course offerings to meet the needs and interests of all of our students
- Hire, support, and retain highly qualified, competent staff
- Create a safe, positive, engaging school climate at all campuses
- Create a sense of unity and trust throughout the district through an enhanced, effective communication structure.
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

The NMCUSD Strategic Plan/LCAP is refined to "foster" student and staff success. ("Failure is not an option!")

- District Priorities and Goals
- WASC Accreditation at every high school site
- Career / Tech Education – new 6 year plan
- The New California Standards
- Technology at sites
- Increase staff and student attendance
- Update special education plan
- Expulsion/Suspension Systems (implement new laws)
    - Truancy and dropout prevention
    - Education Options
    - Response to Intervention
    - .25 grade point averages – alternatives for those students
    - Counseling supports

Resources are maximized in order to provide facilities that support 21st Century Learning.

- Update Facilities Master Plan to address long and short term facilities needs in order to meet capacity
- Develop an Educational Technology Plan

All district systems are aligned to support teaching and learning.

- All aspects of LCAP
- Institutionalize new district policies and bylaws

- New student assessment system – LCAP matrix
- New negotiations process
- Performance based budgeting
- Teacher Effectiveness Plan
- Handbooks:
    - Employee handbooks
    - Business office manuals
- Communication systems:
    - Email / websites
    - 2-way communication with staff and the community
- Evaluation systems
    - Cabinet
    - Administration
    - Teachers
    - Classified staff

The Board and Governance Team are unified and work to effectively support the whole district and all students.

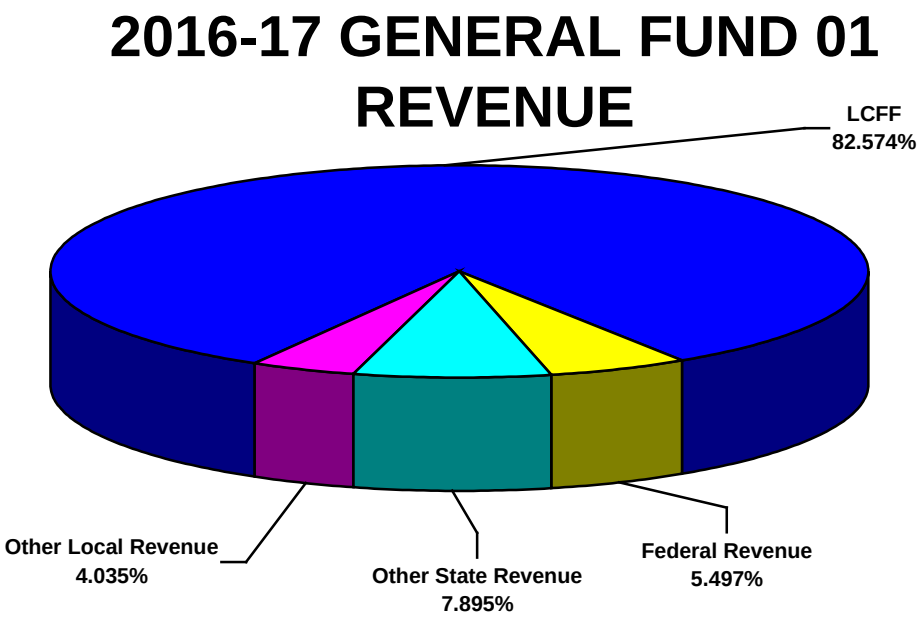
Budget
Revenues
2016 -17



JUNE 23, 2016

REVENUE

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor, and must be used exclusively in the program in a manner in which the entity has directed. Unrestricted funds are monies that can be used by a district in almost any manner they see fit to provide an education to children. The District's unrestricted general fund revenue budget for the 2016-17 school year is projected to be $45,431,720 or 86.65% of overall general fund revenue. Restricted funds represent $7,000,216 or 13.35%. Total revenue is projected to be $52,431,936.



LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is income received from the State for the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this generates income. This is the largest portion of the District's revenue, representing 63.36% of our total monies received.

The Local Control Funding Formula (LCFF) is used to create base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and target population that funding is being sought for. The following adjustments are made to base grants:

1. Grade Span Adjustment for grades K-3, a 10.4% adjustment and for grades 9-12, a 2.6% adjustment
2. Supplemental grant which is a 20% adjustment to a base grant multiplied by the ADA and percentage of targeted disadvantaged pupils*
3. Concentration grants which is a 50% adjustment to a base grant multiplied by the ADA and the percentage of targeted disadvantaged pupils* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Funding calculations are then adjusted based on local revenues and the ADA. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants will be maintained based on the 2012-13 amounts received. These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School grants must be maintained at the same level as they were in 2012-13.

The projected LCFF Sources for the 2016-17 school year is $43,294,924 based on prior year P-2 Guarantee ADA of 4,310.07. The increase in LCFF revenue is due solely to a GAP Funding Percentage of 54.84% as COLA for 2016-17 was reduced to 0.00%.

*Note that targeted disadvantaged pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.

FEDERAL REVENUES

Federal Revenues for 2016-17 represent 5.497% of the budget income or $2,881,947. Federal Revenues are $1,295,066 or 31.0% less than the 2015-16 year. This is due to not having the carryover balances calculated at this time, as well as the loss of program funding for School Improvement Grant (SIG) and Emergency Repair Dollars. These balances and entitlements are traditionally recorded in the fall around October. This money is restricted and can only be spent on programs and items the granting agency requires; therefore, it does not impact our budget decisions.

OTHER STATE REVENUES

Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. This component of revenue represents 7.895% or $4,139,267. From last year this budget line is $847,137.

LOCAL REVENUE

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, Community Redevelopment Funds, leases, and site donations. For the 2016-17 school year, a decrease of $579,159 in local income or 21.5% of is budgeted. This is primarily driven by donation revenue that is not recorded until it is received. Local revenue represents 7.103% of the total revenue budget in the amount of $2,115,798.

REVENUE SUMMARY

Overall, the District is projected to receive $52,431,936. This is about 0.1% or $44,507 more than the 2015-16 school year.

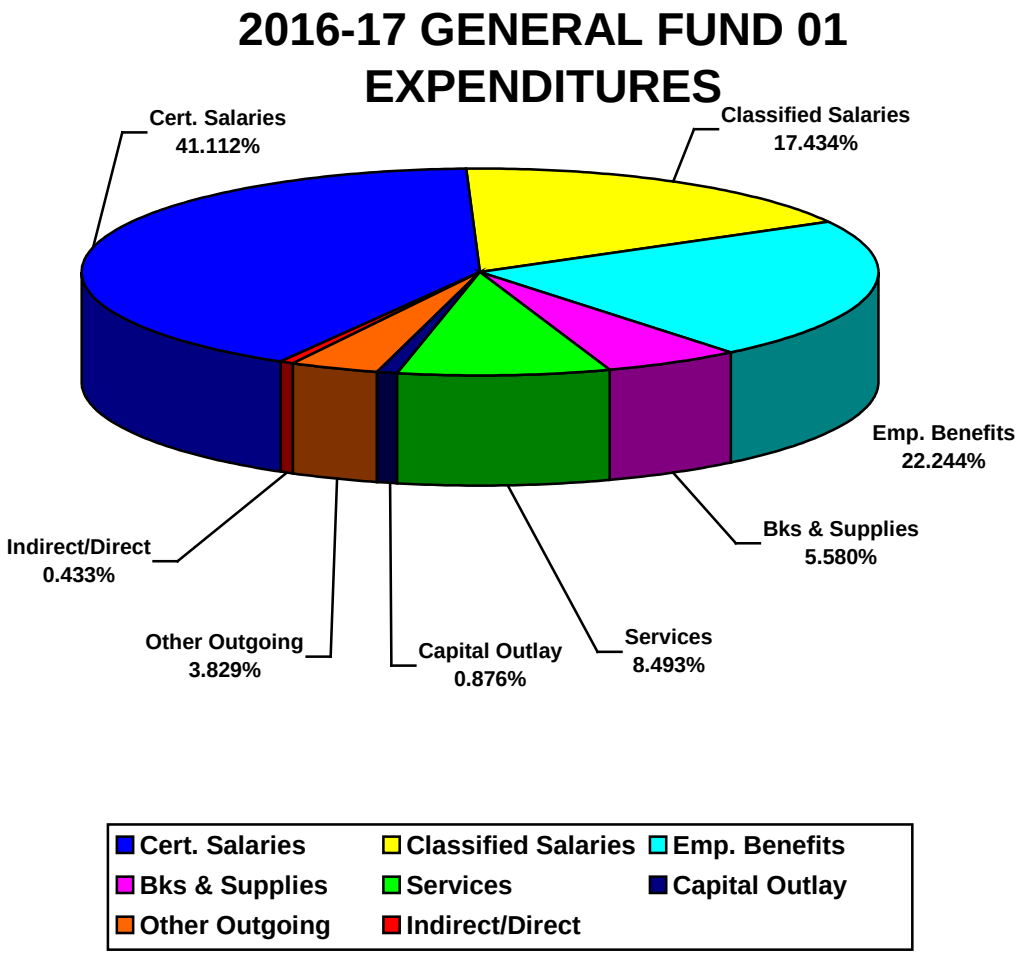
Budget
Expenditures
2016 - 17



JUNE 23, 2016

EXPENDITURES

Expenditures are recorded in the same two categories as the Revenue; "Restricted" and "Unrestricted". As noted before, this designation reflects how the money can be spent.



CERTIFICATED SALARIES

Certificated salaries reflect a total of $22,016,677 or 41.991% of the total expenditure budget. Further breakout of this budget reflects $17,653,753 in certificated teaching salaries which include substitutes, hourly pay and stipends, $1,369,555 in certificated pupil support salaries, $2,890,820 in supervisor and administrative salaries, and $102,549 for other certificated salaries. Certificated Salaries show an increase of $779,687 or 3.7%**.**

CLASSIFIED SALARIES

For the 2016-17 school year, classified salaries represent 17.806% of the expenditure budget or $9,336,466. Of this amount, $618,580 is administration leaving $68,667,359 for other classified support staff. Classified salaries reflect an increase of $802,117 or 9.4**%.** The increase in this line is representative of additional positions contained in the LCAP, like data technicians. Further, additional transportation personnel were added to "handle" the increase in student redirects and special education.

EMPLOYEE BENEFITS

Employee benefits are 22.719% or $11,912,209 of the total expenditure budget. This year the increase in employee benefits is $3,108,412 or 35.3**%.** This increase cost in benefits is primarily attributed to the required STRS on behalf entry, which equals approximately $1.6 million. Continued increase to STRS and PERS is also adding to the increase, as well as more Health &Welfare benefits being paid to new positions and non-employee/retiree benefits. Employee Benefits are a direct reflection of the salaries and numbers of employees.

BOOKS AND SUPPLIES

Books and supplies are about 5.699**%** of the total expenditure budget or $2,988,518**.** This area of the budget has a decrease of $2,975,037 resulting from reduced spending for one time purchases on classroom devices such as chromebooks and chromebook carts.

SERVICES AND OTHER OPERATING EXPENSE

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2016-17 school year, this budget shows a decrease of $605,693 for a total projected expenditure of $4,548,237 or 8.674% of the total expenditure budget.

CAPITAL OUTLAY

Capital outlay is the purchase of equipment or improvements to buildings in excess of $5,000. This area of the budget reflects 0.894% of total expenditures or $469,132**.** For the 2016-17 school year, a decrease of $1,374,427 is being budgeted when compared to the prior year. This

is for the purchase of buses, play structures, vans, and Proposition 39 lighting improvement projects.

OTHER OUTGO

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year there will be an increase in Other Outgo of approximately $523,830 or 34.3**%** with total expenditures resulting in $2,050,515 or 3.918% of the overall budget**.** This increase includes a payment for the COPs debt that will be transferred to Fund 56 Debt Service.

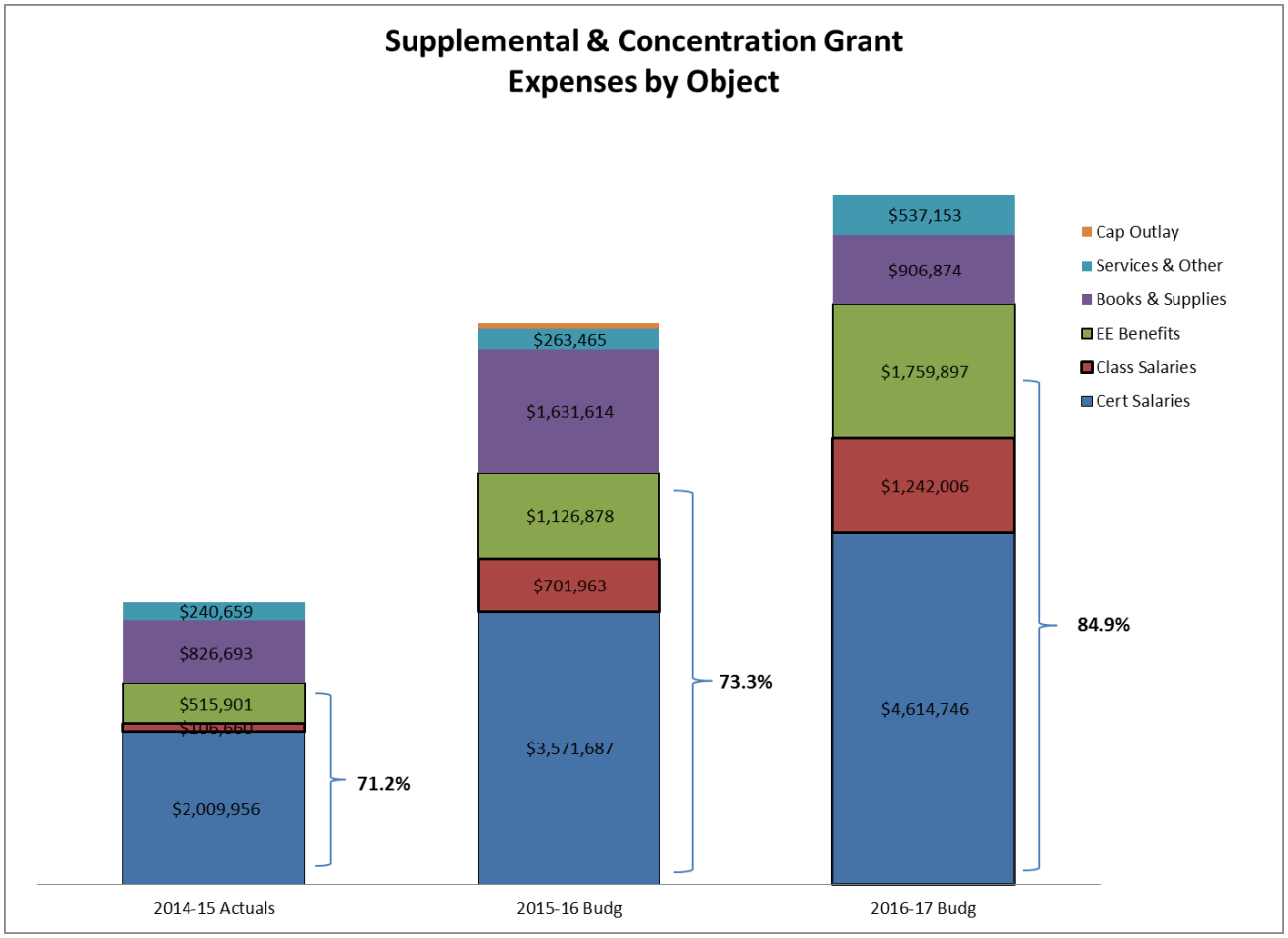
TRANSFER OF INDIRECT SUPPORT COSTS

Indirect Costs are those expenses that may be charged back to various programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. For this next year we show a transfer of $231,630. This is a decrease of $17,793.

EXPENDITURE SUMMARY

Expenditures are budgeted to be $53,090,124 which is a $276,683 increase from the 2015-16 school year. It can further be shown that of this estimated $53 million dollars, 82.5% represents employee salaries and benefits ($43,265,352). Of this, administrative and supervisory salaries represent 6.78% ($3,559,927) of the total budget.

The balance of the budget outside of all salaries and benefits is about 17.48% representing $9,824,722 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, $4,025,489 is restricted money that can only be spent as is designated. Also bear in mind, approximately $9 million of the unrestricted budget is due to Supplemental Concentration Grant dollars that must be tied to the LCAP and is for the targeted population of unduplicated pupils. The chart below demonstrates how those targeted dollars have been and are planned to be spent.



Budget
Enrollment
2016 - 17



JUNE 23, 2016

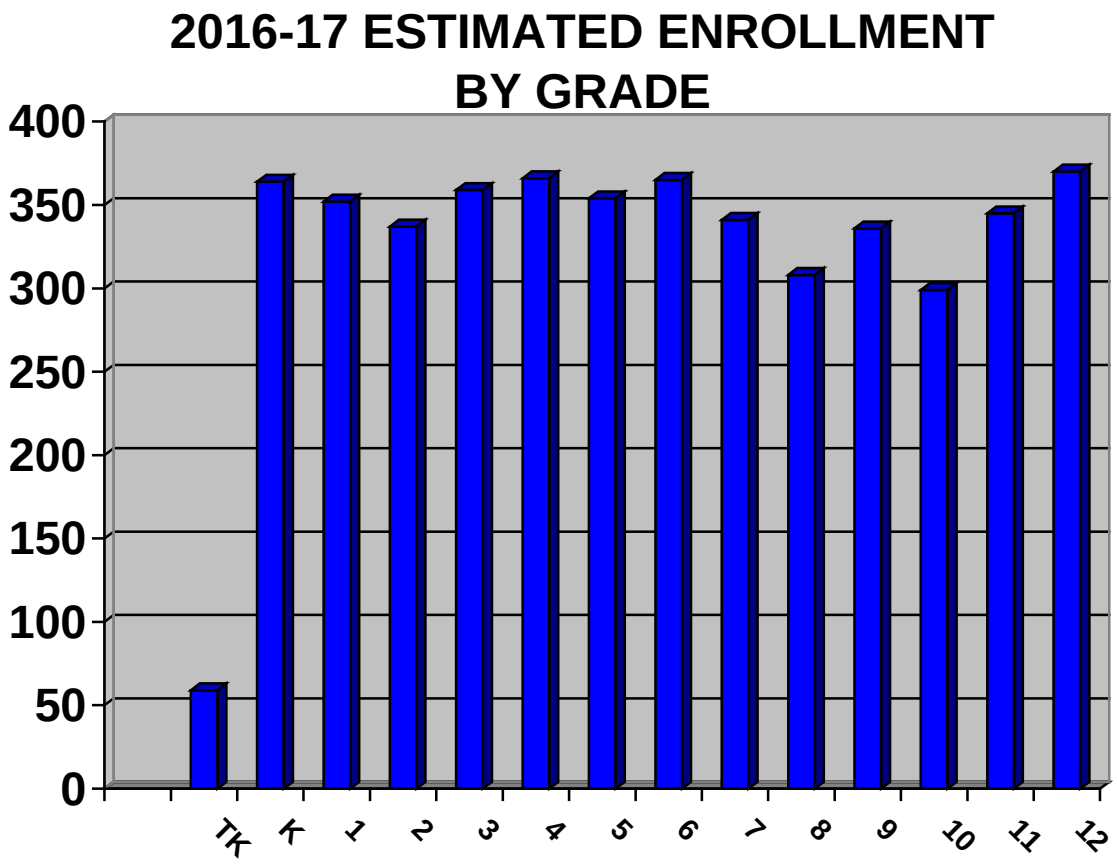
ENROLLMENT

Enrollment for the 2016-17 budget is projected to be 4,567. The LCFF calculations were based on the prior year P-2 guarantee ADA of 4,310.07. The unduplicated pupil count average of 83.12% was used in calculating targeted funds generated by Supplemental Concentration grants. Overall, enrollment since 2012-13 has been growing an average of 91.6 students, with flat enrollment projected for 2016-17.

To project enrollment for the 2016-17 school year, the district is using a cohort survival method.

Enrollment by Grade Span is as follows:

Grades TK - 3 = 1,484
Grades 4 - 6 = 1,082
Grades 7 - 8 = 710
Grades 9 - 12 = 1,291



Governor's Budget Proposal
2016 - 17



JUNE 23, 2016

THE GOVERNOR'S BUDGET

The Governor is in agreement with the legislature in concept but has not adopted the State Budget at the time of this budget. He has the authority to blue pencil items from the budget and could change parts of the funding.

Overall, California's revenues are slowly growing, although the Governor is predicting a recession.

FAST FACTS

- The Governor continues to prioritize funding for education with a total funding of $87.6 billion ($51.5 billion General Fund and $36.1 billion other funds).
- The minimum guarantee for Proposition 98 is projected to be $71.9 billion.
- Cost of Living Adjustment (COLA) includes a decrease from 0.47% to 0.00% in cost of living adjustments for both LCFF and categorical program funds.
- The LCFF gap funding was increased by an additional $154 million to a total of $2.98 billion statewide.
- An additional $134.8 million statewide of one-time discretionary funding. Although this funding is discretionary, the Governor suggests it be targeted for the implementation of the state-adopted standards, professional development, teacher induction for beginning teachers, infrastructure and deferred maintenance, instructional materials, and technology.
- Proposition 39 increases the amount of energy efficiency funds available to K-12 by $33.3 million.

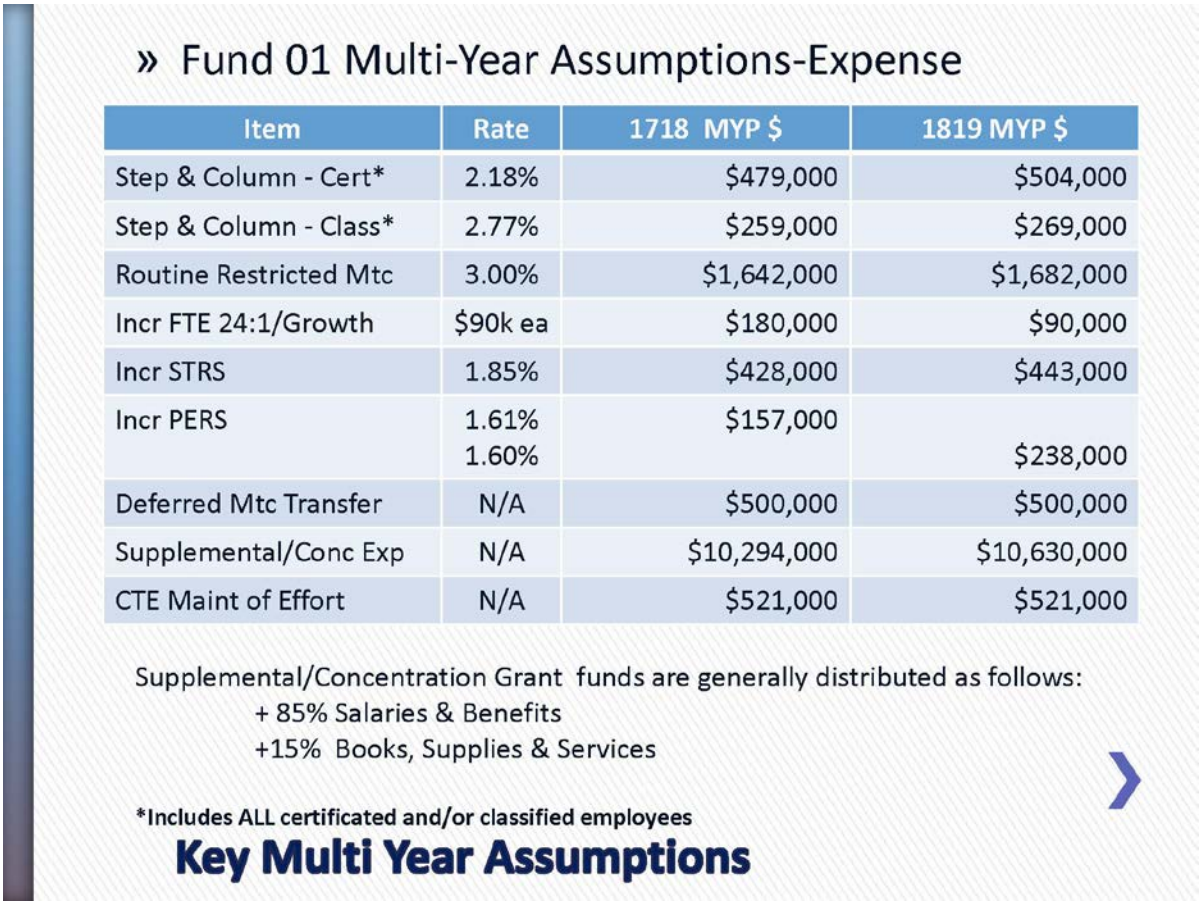
Multi-Year Budget Projections
2016 - 2017



JUNE 23, 2016

BUDGET PROJECTIONS

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA increases for the future years as well as gap closure percentage and other factors. The budget years are calculated based upon assumptions for student population growth, salary increases, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.



» Fund 01 Multi-Year Assumptions-Expense

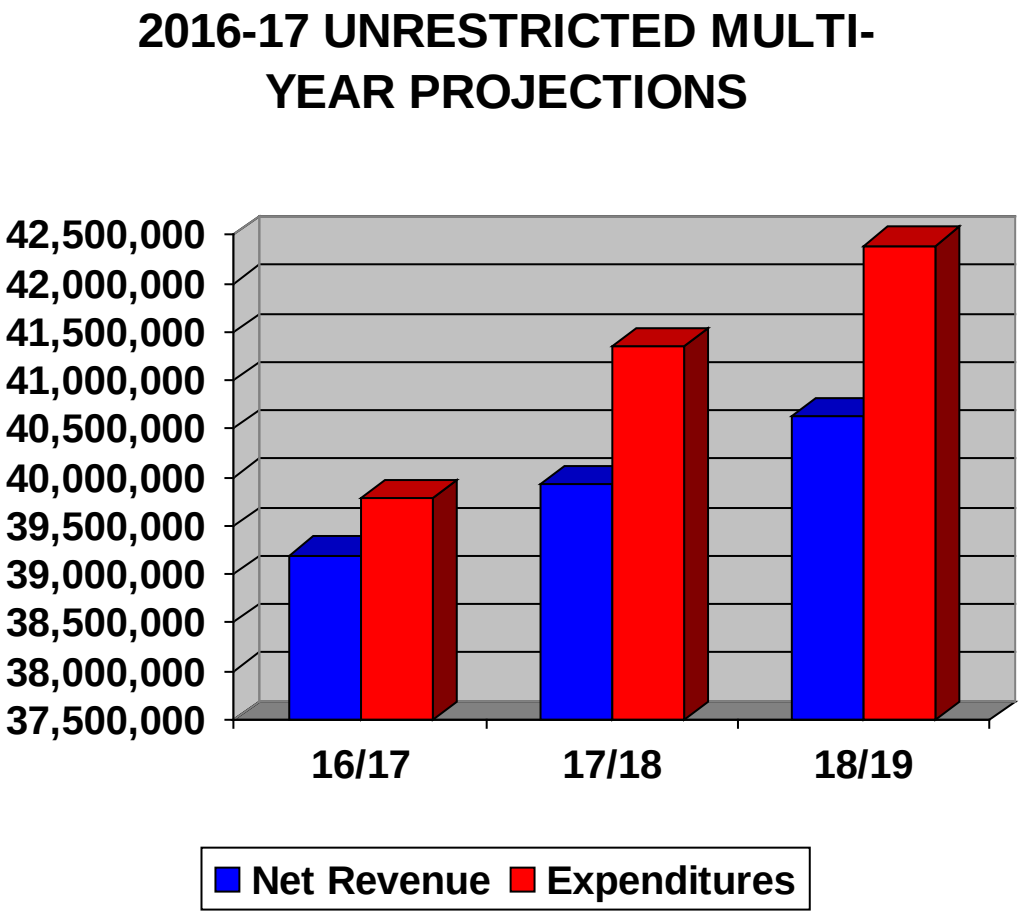
Item	Rate	1718 MYP $	1819 MYP $
Step & Column - Cert*	2.18%	$479,000	$504,000
Step & Column - Class*	2.77%	$259,000	$269,000
Routine Restricted Mtc	3.00%	$1,642,000	$1,682,000
Incr FTE 24:1/Growth	$90k ea	$180,000	$90,000
Incr STRS	1.85%	$428,000	$443,000
Incr PERS	1.61% 1.60%	$157,000	 $238,000
Deferred Mtc Transfer	N/A	$500,000	$500,000
Supplemental/Conc Exp	N/A	$10,294,000	$10,630,000
CTE Maint of Effort	N/A	$521,000	$521,000

Supplemental/Concentration Grant funds are generally distributed as follows:
+ 85% Salaries & Benefits
+15% Books, Supplies & Services

*Includes ALL certificated and/or classified employees

Key Multi Year Assumptions

The chart below demonstrates estimated revenue/expenditures for the years 2016-17, 2017-18, and 2018-19.



Final Budget
Other Funds
2016 - 17



JUNE 23, 2016

OTHER FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund supports the District's adult education programs; which are now offered thru a matching grant consortium in conjunction with Hartnell College.

Child Development Fund (12)

The Child Development Fund is for Preschool and Child Care programs in the District.

CAFETERIA FUND (13)

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students.

DEFERRED MAINTENANCE FUND (14)

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the kinds of projects completed through our Deferred Maintenance Fund.

BUILDING FUND – (21)

This fund is for building projects currently funded by the proceeds of Measure H. Nearing completion is the high school library/media center with ground breaking in 2016-17 for the high school track and field project.

CAPITAL FACILITIES FUND (25)

This fund is where developer fees are deposited.

DEBT SERVICE FUND (56)

This fund is used to pay the district's COP debt from 2010.

SELF INSURANCE FUND (67)

The fund that pays for all employee health and welfare benefits.

FINAL BUDGET
Certification
2016 - 17



JUNE 23, 2016

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: Dist. Ofc., 8142 Moss Landing Rd. Moss La
Date: June 01, 2016

Public Hearing:

Place: Dist Ofc., 8142 Moss Landing Rd., M
Date: June 09, 2016
Time: 7:00 p.m.

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: Danica Salazar
Telephone: 831 633 3343

Title: Dir Fiscal Services
E-mail: dsalazar@nmcusd.org

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	

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): 4,299

District's ADA Standard Percentage Level: 1.0%

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)	**4,042.95**	**4,152.02**	**N/A**	**Met**
Second Prior Year (2014-15)				
District Regular	4,151.31	4,231.76		
Charter School	0.00			
Total ADA	**4,151.31**	**4,231.76**	**N/A**	**Met**
First Prior Year (2015-16)				
District Regular	4,242.90	4,298.89		
Charter School	0.00	0.00		
Total ADA	**4,242.90**	**4,298.89**	**N/A**	**Met**
Budget Year (2016-17)				
District Regular	4,298.89			
Charter School	0.00			
Total ADA	**4,298.89**			

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): 4,299

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	4,073	4,403	N/A	Met
Second Prior Year (2014-15)				
District Regular	4,403	4,493		
Charter School	0	0		
Total Enrollment	4,403	4,493	N/A	Met
First Prior Year (2015-16)				
District Regular	4,515	4,553		
Charter School	0	0		
Total Enrollment	4,515	4,553	N/A	Met
Budget Year (2016-17)				
District Regular	4,567			
Charter School				
Total Enrollment	4,567			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment 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)

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) (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	**4,151**	**4,403**	**94.3%**
Second Prior Year (2014-15)			
District Regular	4,232	4,493	
Charter School		0	
Total ADA/Enrollment	**4,232**	**4,493**	**94.2%**
First Prior Year (2015-16)			
District Regular	4,299	4,553	
Charter School	0	0	
Total ADA/Enrollment	**4,299**	**4,553**	**94.4%**
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.8%**

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
Budget Year (2016-17)				
District Regular	4,299	4,567		
Charter School	0			
Total ADA/Enrollment	**4,299**	**4,567**	**94.1%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	4,337	4,588		
Charter School	0	0		
Total ADA/Enrollment	**4,337**	**4,588**	**94.5%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	4,402	4,659		
Charter School	0	0		
Total ADA/Enrollment	**4,402**	**4,659**	**94.5%**	**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)[1] 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[1] and its economic recovery target payment, plus or minus one percent.

[1]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.

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		46,049,219.00	46,743,247.00	48,563,532.00
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,310.07	4,310.07	4,336.61	4,402.36
b. Prior Year ADA (Funded)		4,310.07	4,310.07	4,336.61
c. Difference (Step 1a minus Step 1b)		0.00	26.54	65.75
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.62%	1.52%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		43,794,923.00	46,035,528.00	47,431,144.00
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)		2,737,501.00	2,010,095.00	794,098.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,737,501.00	2,010,095.00	794,098.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		6.25%	4.37%	1.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		6.25%	4.99%	3.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**5.25% to 7.25%**	**3.99% to 5.99%**	**2.19% to 4.19%**

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)	14,573,188.39	14,960,069.00	0.00	0.00
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)	41,043,793.02	43,794,924.00	46,035,528.00	47,431,144.00
District's Projected Change in LCFF Revenue:		6.70%	5.12%	3.03%
LCFF Revenue Standard:		**5.25% to 7.25%**	**3.99% to 5.99%**	**2.19% to 4.19%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2013-14)	23,037,273.58	25,418,455.94	90.6%
Second Prior Year (2014-15)	26,034,633.91	30,011,089.24	86.8%
First Prior Year (2015-16)	30,882,396.52	38,104,214.42	81.0%
		Historical Average Ratio:	86.1%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	**83.1% to 89.1%**	**83.1% to 89.1%**	**83.1% to 89.1%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	33,921,723.00	39,721,006.00	85.4%	Met
1st Subsequent Year (2017-18)	35,913,757.00	41,358,310.00	86.8%	Met
2nd Subsequent Year (2018-19)	37,824,380.00	42,389,941.80	89.2%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

FY 18-19 salaries increase due to increased STRS & PERS requiring the District to decrease other expenses in order fund increased payroll costs.

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):	6.25%	4.99%	3.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-3.75% to 16.25%**	**-5.01% to 14.99%**	**-6.81% to 13.19%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.25% to 11.25%	-.01% to 9.99%	-1.81% to 8.19%

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)	4,177,013.89		
Budget Year (2016-17)	2,881,947.00	-31.00%	Yes
1st Subsequent Year (2017-18)	2,746,947.00	-4.68%	Yes
2nd Subsequent Year (2018-19)	2,746,947.00	0.00%	No

Explanation: (required if Yes)
FY 1617 reflects loss of Federal revenue due to completion of SIG in FY 1516. FY 1516 iincludes Unearned Revenue from prior year; FY 1617 does not include unearned Revenue; FY 1516 also include one-time Migmat Grant of $100k. FY 1617 includes the final quarter of SIG funding. FY 1718 and FY 1819 assumes flat Federal Funding. FY 1617, FY 1718, and FY 1819 assume flat Federal Funding for Spec Ed funding from MCOE, as well as AP Testing.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	4,986,403.84		
Budget Year (2016-17)	4,139,267.00	-16.99%	Yes
1st Subsequent Year (2017-18)	3,118,197.00	-24.67%	Yes
2nd Subsequent Year (2018-19)	3,118,197.00	0.00%	No

Explanation: (required if Yes)
FY 1516 includes one-time emergency repair (rsc 6225) as well as one-time Educator Effectiveness funds (rsc 6264) FY 1617 includes one-time State Discretionary Funding of $1,021,470, which is a $1,224,250 reduction from the FY 1516 one-time State Discretionary funds. FY 1718 & FY 1819 assumes $150k Mandate Block Grant, as well as flat Lottery funding. FY 1718 and FY 1819 also include estimated flat $1.55m STRS On Behalf.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	2,694,957.67		
Budget Year (2016-17)	2,115,798.00	-21.49%	Yes
1st Subsequent Year (2017-18)	2,114,298.00	-0.07%	Yes
2nd Subsequent Year (2018-19)	2,114,995.00	0.03%	No

Explanation: (required if Yes)
FY 1516 includes $125k grant for new bus, and $161k for local B-Wet Grant which are completed in FY1516, Also include in FY 1516 are local donations that are not budgeted in FY1617. FY 1718 & FY 1819 assumes flat revenue from local leases, other local revenue, and interest, including $2k for ROP fees, RDA 2% @$168, and Other Local Revenue of $356k.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	5,963,554.84		
Budget Year (2016-17)	2,988,518.00	-49.89%	Yes
1st Subsequent Year (2017-18)	2,856,956.00	-4.40%	Yes
2nd Subsequent Year (2018-19)	2,307,234.80	-19.24%	Yes

Explanation: (required if Yes)
FY 1516 one-time State Disretionary funds of $1,388,401 budgeted for books, supplies, technology. FY 1617 one-time State Discretionary funds include only $146,470. FY 1516 includes compeltion of SIG expenditures, causing a reduction of budgeted similar expenditures in FY 1617. FY 1617 includes one-time expenditure of $136,470 which is reduced in out years.

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

First Prior Year (2015-16)	5,153,929.58		
Budget Year (2016-17)	4,548,237.00	-11.75%	Yes
1st Subsequent Year (2017-18)	4,452,111.00	-2.11%	Yes
2nd Subsequent Year (2018-19)	4,416,240.00	-0.81%	No

Explanation: (required if Yes)
FY 1617 includes a reduction of $383k for outside services, $55k reduction in anticipated costs associated with Mediation / Fact Finding a $76k reduction in anticipated travel/conference expenditures, one year flood insurance policy of $100k;

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)	11,858,375.40		
Budget Year (2016-17)	9,137,012.00	-22.95%	Not Met
1st Subsequent Year (2017-18)	7,979,442.00	-12.67%	Not Met
2nd Subsequent Year (2018-19)	7,980,139.00	0.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	11,117,484.42		
Budget Year (2016-17)	7,536,755.00	-32.21%	Not Met
1st Subsequent Year (2017-18)	7,309,067.00	-3.02%	Met
2nd Subsequent Year (2018-19)	6,723,474.80	-8.01%	Not 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)
FY 1617 reflects loss of Federal revenue due to completion of SIG in FY 1516. FY 1516 includes Unearned Revenue from prior year; FY 1617 does not include unearned Revenue; FY 1516 also include one-time Migmat Grant of $100k. FY 1617 includes the final quarter of SIG funding. FY 1718 and FY 1819 assumes flat Federal Funding. FY 1617, FY 1718, and FY 1819 assume flat Federal Funding for Spec Ed funding from MCOE, as well as AP Testing.

Explanation: Other State Revenue (linked from 6B if NOT met)
FY 1516 includes one-time emergency repair (rsc 6225) as well as one-time Educator Effectiveness funds (rsc 6264) FY 1617 includes one-time State Discretionary Funding of $1,021,470, which is a $1,224,250 reduction from the FY 1516 one-time State Discretionary funds. FY 1718 & FY 1819 assumes $150k Mandate Block Grant, as well as flat Lottery funding. FY 1718 and FY 1819 also include estimated flat $1.55m STRS On Behalf.

Explanation: Other Local Revenue (linked from 6B if NOT met)
FY 1516 includes $125k grant for new bus, and $161k for local B-Wet Grant which are completed in FY1516, Also include in FY 1516 are local donations that are not budgeted in FY1617. FY 1718 & FY 1819 assumes flat revenue from local leases, other local revenue, and interest, including $2k for ROP fees, RDA 2% @$168, and Other Local Revenue of $356k.

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)
FY 1516 one-time State Disretionary funds of $1,388,401 budgeted for books, supplies, technology. FY 1617 one-time State Discretionary funds include only $146,470. FY 1516 includes compeltion of SIG expenditures, causing a reduction of budgeted similar expenditures in FY 1617. FY 1617 includes one-time expenditure of $136,470 which is reduced in out years.

Explanation: Services and Other Exps (linked from 6B if NOT met)
FY 1617 includes a reduction of $383k for outside services, $55k reduction in anticipated costs associated with Mediation / Fact Finding a $76k reduction in anticipated travel/conference expenditures, one year flood insurance policy of $100k;

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?

   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)	53,150,124.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
c. Net Budgeted Expenditures and Other Financing Uses	53,150,124.00	1,594,503.72	1,548,789.84	1,548,789.84

	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	1,596,000.00	Met

[1] 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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	1,195,000.00	1,252,000.00	1,601,650.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,185,969.91	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,380,969.91	1,252,000.00	1,601,650.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,809,136.93	41,703,529.32	53,388,195.35
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)	39,809,136.93	41,703,529.32	53,388,195.35
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.0%**	**1.0%**	**1.0%**

[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]A 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)	(659,881.35)	26,442,530.50	2.5%	Not Met
Second Prior Year (2014-15)	1,699,632.57	30,258,765.24	N/A	Met
First Prior Year (2015-16)	407,834.84	38,104,214.42	N/A	Met
Budget Year (2016-17) (Information only)	(583,188.00)	39,781,006.00		

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)

FY 12/13 - FY 13/14: District recovering from Economic Downturn experienced throughout the state.

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%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	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): 4,310

District's Fund Balance Standard Percentage Level: 1.0%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2013-14)	3,904,335.00	4,363,778.74	N/A	Met
Second Prior Year (2014-15)	2,646,829.40	3,703,897.39	N/A	Met
First Prior Year (2015-16)	4,185,550.00	5,403,529.96	N/A	Met
Budget Year (2016-17) (Information only)	5,811,364.80			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):	4,299	4,337	4,402
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	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)	53,150,124.00	54,735,385.00	56,050,661.80
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)	53,150,124.00	54,735,385.00	56,050,661.80
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,594,503.72	1,642,061.55	1,681,519.85
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)**	**1,594,503.72**	**1,642,061.55**	**1,681,519.85**

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)	1,596,000.00	1,643,000.00	1,683,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	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)	0.00	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)	1,596,000.00	1,643,000.00	1,683,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**1,594,503.72**	**1,642,061.55**	**1,681,519.85**
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)	(5,832,550.02)			
Budget Year (2016-17)	(6,233,902.00)	401,351.98	6.9%	Met
1st Subsequent Year (2017-18)	(6,511,859.00)	277,957.00	4.5%	Met
2nd Subsequent Year (2018-19)	(6,794,807.00)	282,948.00	4.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	190,938.38			
Budget Year (2016-17)	0.00	(190,938.38)	-100.0%	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	574,755.00			
Budget Year (2016-17)	60,000.00	(514,755.00)	-89.6%	Not Met
1st Subsequent Year (2017-18)	0.00	(60,000.00)	-100.0%	Not Met
2nd Subsequent Year (2018-19)	0.00	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)

FY 1516 include transfer of Adult Ed prior years' carryover from fund 11 to fund 01 to be used for Credit Recovery Programs; beginning FY 1516, Fund 11 to be used with new Adult Ed Block Grant - resource 6391. Similar transfer not anticipated in FY 1617

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)

FY 1516 include a transfer of $575k from Fund 01 to Fund 56 to cover COPs payment. FY 1617 transfers include transfer of $60k to Fund 67 for Self Insurance Expenditures. Similar transfers not currently anticipated in FY 1718.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases				
Certificates of Participation	21	Fund 56-979x	Fund 56 - Obj 7438 & 7439	6,590,000
General Obligation Bonds	28	Fund 51- 8611	Fund 51 - Obj 7438 & 7439	28,690,000
Supp Early Retirement Program	2	01-8011	same fund - object 39xx	99,766
State School Building Loans				0
Compensated Absences				76,550
Other Long-term Commitments (do not include OPEB):				
TOTAL:				35,456,316

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	1,390,742	1,367,707	1,334,435	1,300,548
General Obligation Bonds	2,435,694	2,018,432	2,041,931	2,061,469
Supp Early Retirement Program	56,581	49,883	49,883	0
State School Building Loans				
Compensated Absences		0	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	3,883,017	3,436,022	3,426,249	3,362,017
Has total annual payment increased over prior year (2015-16)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The 2010 QSCB COP obligation estimated to be $4.5m once Fund 56 is exhausted. District's Board has begun conversations around long-term funding plan. Otherwise, payment stream will be made from the Unrestricted General Fund commencing in approximately 2018. District has set aside from FY 16-17 one-time monies the quivalent of one payment.

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? — Yes
   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:

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)	3,862,075.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,717,636.00
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	Feb 01, 2015

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	437,384.00	437,384.00	437,384.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,964.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	87,310.00	102,531.00	116,392.00
d. Number of retirees receiving OPEB benefits	57	57	57

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)

   Yes

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-insured for Delta Dental and VSP Vision, administered by Keenan. This is for all retirees and employment groups except classified employees.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	370,000.00	370,000.00	370,000.00
b. Amount contributed (funded) for self-insurance programs	370,000.00	370,000.00	370,000.00

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	232.8	238.0	240.0	241.0

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.

District is currently in negotiations for FY 1617. All prior years have been settled.

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	200,201	

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,672,918	2,834,968	3,021,974
3. Percent of H&W cost paid by employer	varies	varies	varies
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	327,668	380,535	420,322
3. Percent change in step & column over prior year	2.2%	2.2%	2.2%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	189.7	192.0	193.0	193.0

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.

District is currently in negotiations for FY 1617. All prior years have been settled.

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 98,915

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,407,893	1,493,249	1,591,750
3.	Percent of H&W cost paid by employer	varies	varies	varies
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?		Yes		
If Yes, amount of new costs included in the budget and MYPs		65,378	0	0

If Yes, explain the nature of the new costs:

FY 1617 Classified salary budgets include .75% adj for 1516 settlement. This is an on-going amount that rolls to 1718 and 1819.

Classified (Non-management) Step and Column Adjustments

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	207,444	240,915	266,103
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	34.0	38.0	38.0	38.0

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.

District is currently in negotiations for FY 1617. All prior years have been settled.

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

Negotiations Settled

2. 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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 49,591

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	654,006	693,656	739,412
3. Percent of H&W cost paid by employer	varies	varies	varies
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	67,301	78,160	86,332
3. Percent change in step & column over prior year	2.1%	2.1%	2.1%

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	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?	No
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)	No
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

FINAL BUDGET
General Fund 01 State Forms
2016 - 17



JUNE 23, 2016

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,834.84	(1,217,663.39)	(809,828.55)	(583,188.00)	(135,000.00)	(718,188.00)	-11.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
2) Ending Balance, June 30 (E + F1e)			5,811,364.80	135,000.00	5,946,364.80	5,228,176.80	0.00	5,228,176.80	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	135,000.00	135,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,204,714.80	0.00	4,204,714.80	3,627,176.80	0.00	3,627,176.80	-13.7%
STRS Increases 1718 thru 2021	0000	9780				*1,973,546.00*		*1,973,546.00*	
PERS Increases 1718 thu 2021	0000	9780				*967,020.00*		*967,020.00*	
New Text Adoption Grd K-12	0000	9780				*686,610.80*		*686,610.80*	
STRS Increases 1617-1920	0000	9780	*1,804,384.00*		*1,804,384.00*				
PERS Increases 1617-1920	0000	9780	*864,604.00*		*864,604.00*				
COPs Payment	0000	9780	*500,000.00*		*500,000.00*				
Bus Purchases	0000	9780	*640,000.00*		*640,000.00*				
New Text Adoptions	0000	9780	*395,726.80*		*395,726.80*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,601,650.00	0.00	1,601,650.00	1,596,000.00	0.00	1,596,000.00	-0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,441,444.46	(2,542,038.25)	12,899,406.21				
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	5,000.00	0.00	5,000.00				
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	36.46	0.00	36.46				
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			15,446,480.92	(2,542,038.25)	12,904,442.67				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,500,373.05	0.00	2,500,373.05				
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			2,500,373.05	0.00	2,500,373.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			12,946,107.87	(2,542,038.25)	10,404,069.62				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	20,642,483.27	0.00	20,642,483.27	23,026,809.00	0.00	23,026,809.00	11.6%
Education Protection Account State Aid - Current Year		8012	5,828,121.36	0.00	5,828,121.36	5,808,046.00	0.00	5,808,046.00	-0.3%
State Aid - Prior Years		8019	(14,740.00)	0.00	(14,740.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	71,441.00	0.00	71,441.00	71,441.00	0.00	71,441.00	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	12,390,423.00	0.00	12,390,423.00	12,694,168.00	0.00	12,694,168.00	2.5%
Unsecured Roll Taxes		8042	499,336.00	0.00	499,336.00	499,336.00	0.00	499,336.00	0.0%
Prior Years' Taxes		8043	123,713.00	0.00	123,713.00	123,713.00	0.00	123,713.00	0.0%
Supplemental Taxes		8044	144,008.00	0.00	144,008.00	225,730.00	0.00	225,730.00	56.7%
Education Revenue Augmentation Fund (ERAF)		8045	314,758.00	0.00	314,758.00	314,758.00	0.00	314,758.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,030,923.00	0.00	1,030,923.00	1,030,923.00	0.00	1,030,923.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	(1,413.61)	0.00	(1,413.61)	0.00	0.00	0.00	-100.0%
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			41,029,053.02	0.00	41,029,053.02	43,794,924.00	0.00	43,794,924.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	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	0.00	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,529,053.02	0.00	40,529,053.02	43,294,924.00	0.00	43,294,924.00	6.8%
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	735,596.00	735,596.00	0.00	735,596.00	735,596.00	0.0%
Special Education Discretionary Grants		8182	0.00	56,325.00	56,325.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		1,360,054.05	1,360,054.05		975,636.00	975,636.00	-28.3%
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		255,289.64	255,289.64		206,664.00	206,664.00	-19.0%
NCLB: Title III, Immigrant Education Program	4201	8290		4,750.00	4,750.00		0.00	0.00	-100.0%

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		268,223.10	268,223.10		182,542.00	182,542.00	-31.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,458,137.11	1,458,137.11		734,429.00	734,429.00	-49.6%
Vocational and Applied Technology Education	3500-3699	8290		37,078.01	37,078.01		37,080.00	37,080.00	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	9,430.00	(7,869.02)	1,560.98	10,000.00	0.00	10,000.00	540.6%
TOTAL, FEDERAL REVENUE			9,430.00	4,167,583.89	4,177,013.89	10,000.00	2,871,947.00	2,881,947.00	-31.0%
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	2,399,745.00	0.00	2,399,745.00	1,175,495.00	0.00	1,175,495.00	-51.0%
Lottery - Unrestricted and Instructional Materials		8560	585,808.20	176,213.73	762,021.93	554,274.00	147,420.00	701,694.00	-7.9%
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		518,253.91	518,253.91		518,298.00	518,298.00	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		6,750.00	6,750.00		0.00	0.00	-100.0%

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)	
California Clean Energy Jobs Act	6230	8590		179,243.00	179,243.00		179,000.00	179,000.00	-0.1%
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	20,825.00	1,099,565.00	1,120,390.00	14,500.00	1,550,280.00	1,564,780.00	39.7%
TOTAL, OTHER STATE REVENUE			3,006,378.20	1,980,025.64	4,986,403.84	1,744,269.00	2,394,998.00	4,139,267.00	-17.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	168,000.00	0.00	168,000.00	170,000.00	0.00	170,000.00	1.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	31,357.00	0.00	31,357.00	29,139.00	0.00	29,139.00	-7.1%
Interest		8660	100,385.64	382.45	100,768.09	55,400.00	200.00	55,600.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,247.59	22.47	4,270.06	0.00	0.00	0.00	-100.0%
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	3,100.00	0.00	3,100.00	3,100.00	0.00	3,100.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

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)	
(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	301,709.45	329,210.07	630,919.52	124,888.00	0.00	124,888.00	-80.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,756,543.00	1,756,543.00		1,733,071.00	1,733,071.00	-1.3%
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			608,799.68	2,086,157.99	2,694,957.67	382,527.00	1,733,271.00	2,115,798.00	-21.5%
TOTAL, REVENUES			44,153,660.90	8,233,767.52	52,387,428.42	45,431,720.00	7,000,216.00	52,431,936.00	0.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,541,649.24	2,501,707.90	17,043,357.14	15,195,981.00	2,457,772.00	17,653,753.00	3.6%
Certificated Pupil Support Salaries		1200	1,103,957.11	299,350.77	1,403,307.88	1,067,110.00	302,445.00	1,369,555.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,211,477.01	341,789.16	2,553,266.17	2,544,552.00	346,268.00	2,890,820.00	13.2%
Other Certificated Salaries		1900	225,167.15	11,891.00	237,058.15	100,049.00	2,500.00	102,549.00	-56.7%
TOTAL, CERTIFICATED SALARIES			18,082,250.51	3,154,738.83	21,236,989.34	18,907,692.00	3,108,985.00	22,016,677.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	192,817.95	1,584,905.42	1,777,723.37	237,431.00	1,458,867.00	1,696,298.00	-4.6%
Classified Support Salaries		2200	2,688,401.70	727,026.04	3,415,427.74	3,080,164.00	757,938.00	3,838,102.00	12.4%
Classified Supervisors' and Administrators' Salaries		2300	470,564.00	120,044.00	590,608.00	545,527.00	123,580.00	669,107.00	13.3%
Clerical, Technical and Office Salaries		2400	1,989,346.95	222,131.54	2,211,478.49	2,284,692.00	229,687.00	2,514,379.00	13.7%
Other Classified Salaries		2900	392,467.25	146,643.77	539,111.02	474,830.00	143,750.00	618,580.00	14.7%
TOTAL, CLASSIFIED SALARIES			5,733,597.85	2,800,750.77	8,534,348.62	6,622,644.00	2,713,822.00	9,336,466.00	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,823,584.77	346,849.66	2,170,434.43	2,350,521.00	1,954,325.00	4,304,846.00	98.3%
PERS		3201-3202	646,132.88	309,106.08	955,238.96	875,522.00	346,692.00	1,222,214.00	27.9%
OASDI/Medicare/Alternative		3301-3302	681,762.75	246,712.86	928,475.61	745,510.00	237,953.00	983,463.00	5.9%
Health and Welfare Benefits		3401-3402	3,134,202.25	659,066.78	3,793,269.03	3,661,123.00	811,101.00	4,472,224.00	17.9%
Unemployment Insurance		3501-3502	12,554.45	3,078.24	15,632.69	12,928.00	2,969.00	15,897.00	1.7%
Workers' Compensation		3601-3602	676,109.06	172,435.64	848,544.70	742,819.00	167,782.00	910,601.00	7.3%
OPEB, Allocated		3701-3702	91,707.00	0.00	91,707.00	2,964.00	0.00	2,964.00	-96.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	495.00	0.00	495.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,066,548.16	1,737,249.26	8,803,797.42	8,391,387.00	3,520,822.00	11,912,209.00	35.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	229,649.26	263,605.74	493,255.00	286,470.00	152,620.00	439,090.00	-11.0%
Books and Other Reference Materials		4200	161,252.56	123,880.00	285,132.56	231,095.00	9,450.00	240,545.00	-15.6%
Materials and Supplies		4300	1,609,992.10	1,388,843.55	2,998,835.65	1,102,631.00	702,027.00	1,804,658.00	-39.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	1,887,756.43	298,575.20	2,186,331.63	442,359.00	61,866.00	504,225.00	-76.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,888,650.35	2,074,904.49	5,963,554.84	2,062,555.00	925,963.00	2,988,518.00	-49.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	355,163.06	355,163.06	0.00	286,675.00	286,675.00	-19.3%
Travel and Conferences		5200	107,525.88	245,278.53	352,804.41	187,977.00	88,736.00	276,713.00	-21.6%
Dues and Memberships		5300	33,259.50	1,685.00	34,944.50	26,775.00	0.00	26,775.00	-23.4%
Insurance		5400 - 5450	387,568.97	0.00	387,568.97	340,386.00	0.00	340,386.00	-12.2%
Operations and Housekeeping Services		5500	766,213.59	0.00	766,213.59	755,100.00	0.00	755,100.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,144.16	298,577.24	511,721.40	318,313.00	158,650.00	476,963.00	-6.8%
Transfers of Direct Costs		5710	(78,877.06)	78,877.06	0.00	(41,500.00)	41,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,884.86)	5,321.60	(12,563.26)	(8,400.00)	0.00	(8,400.00)	-33.1%
Professional/Consulting Services and Operating Expenditures		5800	1,088,285.37	1,517,869.71	2,606,155.08	1,480,755.00	741,971.00	2,222,726.00	-14.7%
Communications		5900	139,104.30	12,817.53	151,921.83	163,449.00	7,850.00	171,299.00	12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,638,339.85	2,515,589.73	5,153,929.58	3,222,855.00	1,325,382.00	4,548,237.00	-11.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	454,707.44	454,707.44	0.00	0.00	0.00	-100.0%
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	612,420.99	343,289.92	955,710.91	270,000.00	179,132.00	449,132.00	-53.0%
Equipment Replacement		6500	414,236.00	18,904.97	433,140.97	0.00	20,000.00	20,000.00	-95.4%
TOTAL, CAPITAL OUTLAY			1,026,656.99	816,902.33	1,843,559.32	270,000.00	199,132.00	469,132.00	-74.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,612.00	0.00	7,612.00	7,938.00	0.00	7,938.00	4.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	277,004.00	277,004.00	0.00	225,000.00	225,000.00	-18.8%
Payments to County Offices		7142	107,949.50	1,120,119.13	1,228,068.63	107,949.00	1,195,628.00	1,303,577.00	6.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	14,000.00	0.00	14,000.00	14,000.00	0.00	14,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			129,561.50	1,397,123.13	1,526,684.63	629,887.00	1,420,628.00	2,050,515.00	34.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(211,967.39)	211,967.39	0.00	(154,384.00)	154,384.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(249,423.40)	0.00	(249,423.40)	(231,630.00)	0.00	(231,630.00)	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(461,390.79)	211,967.39	(249,423.40)	(386,014.00)	154,384.00	(231,630.00)	-7.1%
TOTAL, EXPENDITURES			38,104,214.42	14,709,225.93	52,813,440.35	39,721,006.00	13,369,118.00	53,090,124.00	0.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	574,755.00	574,755.00	60,000.00	0.00	60,000.00	-89.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	574,755.00	574,755.00	60,000.00	0.00	60,000.00	-89.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(5,832,550.02)	5,832,550.02	0.00	(6,233,902.00)	6,233,902.00	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			(5,832,550.02)	5,832,550.02	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,641,611.64)	5,257,795.02	(383,816.62)	(6,293,902.00)	6,233,902.00	(60,000.00)	-84.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	40,529,053.02	0.00	40,529,053.02	43,294,924.00	0.00	43,294,924.00	6.8%
2) Federal Revenue		8100-8299	9,430.00	4,167,583.89	4,177,013.89	10,000.00	2,871,947.00	2,881,947.00	-31.0%
3) Other State Revenue		8300-8599	3,006,378.20	1,980,025.64	4,986,403.84	1,744,269.00	2,394,998.00	4,139,267.00	-17.0%
4) Other Local Revenue		8600-8799	608,799.68	2,086,157.99	2,694,957.67	382,527.00	1,733,271.00	2,115,798.00	-21.5%
5) TOTAL, REVENUES			44,153,660.90	8,233,767.52	52,387,428.42	45,431,720.00	7,000,216.00	52,431,936.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,282,679.96	7,695,240.25	29,977,920.21	21,794,875.00	7,289,030.00	29,083,905.00	-3.0%
2) Instruction - Related Services	2000-2999		4,632,683.51	1,519,625.72	6,152,309.23	5,543,420.00	1,477,142.00	7,020,562.00	14.1%
3) Pupil Services	3000-3999		4,630,778.31	1,130,709.58	5,761,487.89	4,534,294.00	1,221,344.00	5,755,638.00	-0.1%
4) Ancillary Services	4000-4999		550,908.55	9,882.47	560,791.02	300,741.00	2,410.00	303,151.00	-45.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		54,592.00	0.00	54,592.00	55,648.00	2,897.00	58,545.00	7.2%
7) General Administration	7000-7999		3,238,485.33	229,834.31	3,468,319.64	3,940,955.00	194,708.00	4,135,663.00	19.2%
8) Plant Services	8000-8999		2,584,525.26	2,726,810.47	5,311,335.73	2,921,186.00	1,760,959.00	4,682,145.00	-11.8%
9) Other Outgo	9000-9999	Except 7600-7699	129,561.50	1,397,123.13	1,526,684.63	629,887.00	1,420,628.00	2,050,515.00	34.3%
10) TOTAL, EXPENDITURES			38,104,214.42	14,709,225.93	52,813,440.35	39,721,006.00	13,369,118.00	53,090,124.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,049,446.48	(6,475,458.41)	(426,011.93)	5,710,714.00	(6,368,902.00)	(658,188.00)	54.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	574,755.00	574,755.00	60,000.00	0.00	60,000.00	-89.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,832,550.02)	5,832,550.02	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,641,611.64)	5,257,795.02	(383,816.62)	(6,293,902.00)	6,233,902.00	(60,000.00)	-84.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,834.84	(1,217,663.39)	(809,828.55)	(583,188.00)	(135,000.00)	(718,188.00)	-11.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,403,529.96	1,352,663.39	6,756,193.35	5,811,364.80	135,000.00	5,946,364.80	-12.0%
2) Ending Balance, June 30 (E + F1e)			5,811,364.80	135,000.00	5,946,364.80	5,228,176.80	0.00	5,228,176.80	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	135,000.00	135,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,204,714.80	0.00	4,204,714.80	3,627,176.80	0.00	3,627,176.80	-13.7%
STRS Increases 1718 thru 2021	0000	9780				*1,973,546.00*		*1,973,546.00*	
PERS Increases 1718 thu 2021	0000	9780				*967,020.00*		*967,020.00*	
New Text Adoption Grd K-12	0000	9780				*686,610.80*		*686,610.80*	
STRS Increases 1617-1920	0000	9780	*1,804,384.00*		*1,804,384.00*				
PERS Increases 1617-1920	0000	9780	*864,604.00*		*864,604.00*				
COPs Payment	0000	9780	*500,000.00*		*500,000.00*				
Bus Purchases	0000	9780	*640,000.00*		*640,000.00*				
New Text Adoptions	0000	9780	*395,726.80*		*395,726.80*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,601,650.00	0.00	1,601,650.00	1,596,000.00	0.00	1,596,000.00	-0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
3180	NCLB: Title I, School Improvement Grant	135,000.00	0.00
Total, Restricted Balance		135,000.00	0.00

FINAL BUDGET
Form MYP
2016 - 17



JUNE 23, 2016

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	43,294,924.00	5.18%	45,535,528.00	3.06%	46,931,144.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	1,744,269.00	-58.54%	723,199.00	0.00%	723,199.00
4. Other Local Revenues	8600-8799	382,527.00	-0.39%	381,027.00	0.00%	381,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	(204,098.00)	203.23%	(618,893.00)
c. Contributions	8980-8999	(6,233,902.00)	4.46%	(6,511,859.00)	4.35%	(6,794,807.00)
6. Total (Sum lines A1 thru A5c)		39,197,818.00	1.88%	39,933,797.00	1.75%	40,631,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,907,692.00		19,999,027.00
b. Step & Column Adjustment				411,335.00		435,106.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				680,000.00		590,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,907,692.00	5.77%	19,999,027.00	5.13%	21,024,133.00
2. Classified Salaries						
a. Base Salaries				6,622,644.00		6,926,228.00
b. Step & Column Adjustment				183,584.00		192,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				120,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,622,644.00	4.58%	6,926,228.00	2.77%	7,118,228.00
3. Employee Benefits	3000-3999	8,391,387.00	7.12%	8,988,502.00	7.72%	9,682,019.00
4. Books and Supplies	4000-4999	2,062,555.00	6.07%	2,187,739.00	-20.89%	1,730,717.80
5. Services and Other Operating Expenditures	5000-5999	3,222,855.00	-2.48%	3,142,941.00	-1.66%	3,090,858.00
6. Capital Outlay	6000-6999	270,000.00	37.04%	370,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	629,887.00	-79.38%	129,887.00	0.09%	130,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(386,014.00)	0.00%	(386,014.00)	0.00%	(386,014.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		39,781,006.00	3.96%	41,358,310.00	2.49%	42,389,941.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(583,188.00)		(1,424,513.00)		(1,758,271.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,811,364.80		5,228,176.80		3,803,663.80
2. Ending Fund Balance (Sum lines C and D1)		5,228,176.80		3,803,663.80		2,045,392.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,627,176.80		2,155,663.80		357,392.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,596,000.00		1,643,000.00		1,683,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,228,176.80		3,803,663.80		2,045,392.00

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	1,596,000.00		1,643,000.00		1,683,000.00
c. Unassigned/Unappropriated	9790	0.00		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)		1,596,000.00		1,643,000.00		1,683,000.00

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.

A3 - Other State Revenues in FY 1617 include one-time State Discretionary Funds of $1,021,470. 1617 B6 - Capital Outlay includes one-time expenditures of $235k for buses. 1617B7 - Other Outgo includes one-time transfer of $500k to Fund 56 for payment of COPs debt. FY 1617 B9a - transfer to Fund 67 to cover predicted shortage. FY 1819 A5b - Other Sources of Revenues includes loss of revenue due to Prop 30 Sales Tax increase expiration. FY 1718 B1d - Cert Salaries Adjustments include 1 FTE incr in 1718 & 1819 for Elementary Growth/Redirects (salary + statutory benes + H&W) of $180k as well as $500k in Suppl/Conc grant additional hourly pay (HS tutoring hours, new Preferred Substitute rates, etc.) FY 1718 B2d - Supple/Conc grant new hires. FY 1819 B4 - Books & Supplies reflects reduced funds available for books & supplies due to increased STRS / PERS rates, as well as uncertainty of one-time State discretionary funds. FY 1819 B6 Capital Outlay - no anticipated outlay for energy efficient buses.

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,871,947.00	-4.70%	2,736,947.00	0.00%	2,736,947.00
3. Other State Revenues	8300-8599	2,394,998.00	0.00%	2,394,998.00	0.00%	2,394,998.00
4. Other Local Revenues	8600-8799	1,733,271.00	0.00%	1,733,271.00	0.04%	1,733,968.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,233,902.00	4.46%	6,511,859.00	4.35%	6,794,807.00
6. Total (Sum lines A1 thru A5c)		13,234,118.00	1.08%	13,377,075.00	2.12%	13,660,720.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,108,985.00		3,142,631.00
b. Step & Column Adjustment				33,646.00		68,453.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,108,985.00	1.08%	3,142,631.00	2.18%	3,211,084.00
2. Classified Salaries						
a. Base Salaries				2,713,822.00		2,784,867.00
b. Step & Column Adjustment				71,045.00		77,198.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,713,822.00	2.62%	2,784,867.00	2.77%	2,862,065.00
3. Employee Benefits	3000-3999	3,520,822.00	3.55%	3,645,904.00	3.84%	3,785,803.00
4. Books and Supplies	4000-4999	925,963.00	-27.73%	669,217.00	-13.85%	576,517.00
5. Services and Other Operating Expenditures	5000-5999	1,325,382.00	-1.22%	1,309,170.00	1.24%	1,325,382.00
6. Capital Outlay	6000-6999	199,132.00	-9.99%	179,243.00	0.00%	179,243.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,420,628.00	5.00%	1,491,659.00	5.00%	1,566,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	154,384.00	0.00%	154,384.00	0.00%	154,384.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,369,118.00	0.06%	13,377,075.00	2.12%	13,660,720.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(135,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		135,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		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.

FY 1718 and FY 1819 B4 - Books & Supplies reflects reduced funds available due to completion of SIG in prior year, as well as reduction in available funds due to flat revenue predictions, zero anticipated COLA for Spec Ed, coupled with increased STRS/PERS rates & step/column 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	43,294,924.00	5.18%	45,535,528.00	3.06%	46,931,144.00
2. Federal Revenues	8100-8299	2,881,947.00	-4.68%	2,746,947.00	0.00%	2,746,947.00
3. Other State Revenues	8300-8599	4,139,267.00	-24.67%	3,118,197.00	0.00%	3,118,197.00
4. Other Local Revenues	8600-8799	2,115,798.00	-0.07%	2,114,298.00	0.03%	2,114,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	(204,098.00)	203.23%	(618,893.00)
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		52,431,936.00	1.68%	53,310,872.00	1.84%	54,292,390.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,016,677.00		23,141,658.00
b. Step & Column Adjustment				444,981.00		503,559.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				680,000.00		590,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,016,677.00	5.11%	23,141,658.00	4.73%	24,235,217.00
2. Classified Salaries						
a. Base Salaries				9,336,466.00		9,711,095.00
b. Step & Column Adjustment				254,629.00		269,198.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				120,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,336,466.00	4.01%	9,711,095.00	2.77%	9,980,293.00
3. Employee Benefits	3000-3999	11,912,209.00	6.06%	12,634,406.00	6.60%	13,467,822.00
4. Books and Supplies	4000-4999	2,988,518.00	-4.40%	2,856,956.00	-19.24%	2,307,234.80
5. Services and Other Operating Expenditures	5000-5999	4,548,237.00	-2.11%	4,452,111.00	-0.81%	4,416,240.00
6. Capital Outlay	6000-6999	469,132.00	17.08%	549,243.00	-67.37%	179,243.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,050,515.00	-20.92%	1,621,546.00	4.61%	1,696,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(231,630.00)	0.00%	(231,630.00)	0.00%	(231,630.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	-100.00%	0.00	0.00%	0.00
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)		53,150,124.00	2.98%	54,735,385.00	2.40%	56,050,661.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(718,188.00)		(1,424,513.00)		(1,758,271.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,946,364.80		5,228,176.80		3,803,663.80
2. Ending Fund Balance (Sum lines C and D1)		5,228,176.80		3,803,663.80		2,045,392.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,627,176.80		2,155,663.80		357,392.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,596,000.00		1,643,000.00		1,683,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,228,176.80		3,803,663.80		2,045,392.00

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	1,596,000.00		1,643,000.00		1,683,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		1,596,000.00		1,643,000.00		1,683,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		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)		4,298.89		4,336.61		4,402.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		53,150,124.00		54,735,385.00		56,050,661.80
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)		53,150,124.00		54,735,385.00		56,050,661.80
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)		1,594,503.72		1,642,061.55		1,681,519.85
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)		1,594,503.72		1,642,061.55		1,681,519.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FINAL BUDGET
Supplemental Forms
2016 - 17



JUNE 23, 2016

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)	4,298.89	4,298.89	4,298.89	4,298.89	4,298.89	4,298.89
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,298.89	4,298.89	4,298.89	4,298.89	4,298.89	4,298.89
5. District Funded County Program ADA						
a. County Community Schools	1.10	1.10	1.10	1.10	1.10	1.10
b. Special Education-Special Day Class	9.21	9.21	9.21	9.21	9.21	9.21
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.87	0.87	0.87	0.87	0.87	0.87
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.18	11.18	11.18	11.18	11.18	11.18
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,310.07	4,310.07	4,310.07	4,310.07	4,310.07	4,310.07
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	1,061,512.00	0.00	1,061,512.00	0.00	0.00	1,061,512.00
Work in Progress	1,727,011.10	0.00	1,727,011.10	3,382,588.46	0.00	5,109,599.56
Total capital assets not being depreciated	2,788,523.10	0.00	2,788,523.10	3,382,588.46	0.00	6,171,111.56
Capital assets being depreciated:						
Land Improvements	8,736,944.00	0.00	8,736,944.00	0.00	0.00	8,736,944.00
Buildings	70,353,645.00	0.00	70,353,645.00	0.00	0.00	70,353,645.00
Equipment	5,622,052.87	0.00	5,622,052.87	607,246.97	0.00	6,229,299.84
Total capital assets being depreciated	84,712,641.87	0.00	84,712,641.87	607,246.97	0.00	85,319,888.84
Accumulated Depreciation for:						
Land Improvements	(7,611,913.00)	0.00	(7,611,913.00)	0.00	0.00	(7,611,913.00)
Buildings	(32,942,072.00)	0.00	(32,942,072.00)	0.00	0.00	(32,942,072.00)
Equipment	(4,032,916.00)	0.00	(4,032,916.00)	0.00	0.00	(4,032,916.00)
Total accumulated depreciation	(44,586,901.00)	0.00	(44,586,901.00)	0.00	0.00	(44,586,901.00)
Total capital assets being depreciated, net	40,125,740.87	0.00	40,125,740.87	607,246.97	0.00	40,732,987.84
Governmental activity capital assets, net	42,914,263.97	0.00	42,914,263.97	3,989,835.43	0.00	46,904,099.40
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00			0.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			10,000,000.00	10,258,618.77	7,179,975.02	5,814,494.76	4,401,432.01	2,468,369.26	9,518,160.01	9,327,965.26
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,238,226.25	1,238,226.25	3,246,389.75	2,228,807.25	2,228,807.25	3,246,389.75	2,228,807.25	2,228,807.25
Property Taxes	8020-8079				60,000.00	450,000.00	80,000.00	7,200,000.00	350,000.00	850,000.00
Miscellaneous Funds	8080-8099									(500,000.00)
Federal Revenue	8100-8299			75,000.00	300,000.00	500,000.00	0.00	250,000.00	250,000.00	300,000.00
Other State Revenue	8300-8599		0.00	650,000.00	20,000.00	75,000.00	500,000.00	799,267.00	1,250,000.00	195,000.00
Other Local Revenue	8600-8799		20,000.00	50,000.00	150,000.00	200,000.00	150,000.00	218,798.00	567,000.00	145,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,258,226.25	2,013,226.25	3,776,389.75	3,453,807.25	2,958,807.25	11,714,454.75	4,645,807.25	3,218,807.25
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		22,016.68	2,197,264.36	2,197,264.37	2,197,264.36	2,197,264.36	2,197,264.36	2,197,264.36	2,197,264.35
Classified Salaries	2000-2999		424,384.80	848,769.64	848,769.64	848,769.64	848,769.64	848,769.64	848,769.64	848,769.64
Employee Benefits	3000-3999		163,000.00	1,158,630.00	1,158,630.00	1,158,630.00	1,158,630.00	1,158,630.00	1,158,630.00	1,158,630.00
Books and Supplies	4000-4999		28,000.00	325,000.00	100,000.00	200,000.00	200,000.00	250,000.00	50,000.00	150,000.00
Services	5000-5999		212,206.00	412,206.00	412,206.00	412,206.00	412,206.00	300,000.00	412,206.00	412,206.00
Capital Outlay	6000-6599				300,000.00				169,132.00	
Other Outgo	7000-7499		75,000.00	100,000.00	150,000.00	125,000.00	175,000.00	50,000.00	100,000.00	250,000.00
Interfund Transfers Out	7600-7629							60,000.00		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			924,607.48	5,041,870.00	5,166,870.01	4,941,870.00	4,991,870.00	4,864,664.00	4,936,002.00	5,016,869.99
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(5,000.00)								
Accounts Receivable	9200-9299	(725,000.00)	25,000.00	25,000.00	75,000.00	125,000.00	125,000.00	200,000.00	100,000.00	50,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(730,000.00)	25,000.00	25,000.00	75,000.00	125,000.00	125,000.00	200,000.00	100,000.00	50,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	300,000.00	100,000.00	75,000.00	50,000.00	50,000.00	25,000.00			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		300,000.00	100,000.00	75,000.00	50,000.00	50,000.00	25,000.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(1,030,000.00)	(75,000.00)	(50,000.00)	25,000.00	75,000.00	100,000.00	200,000.00	100,000.00	50,000.00
E. NET INCREASE/DECREASE (B - C + D)			258,618.77	(3,078,643.75)	(1,365,480.26)	(1,413,062.75)	(1,933,062.75)	7,049,790.75	(190,194.75)	(1,748,062.74)
F. ENDING CASH (A + E)			10,258,618.77	7,179,975.02	5,814,494.76	4,401,432.01	2,468,369.26	9,518,160.01	9,327,965.26	7,579,902.52
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		7,579,902.52	6,454,422.27	9,511,450.52	6,486,180.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,246,389.75	2,228,807.25	2,228,807.25	3,246,389.75			28,834,855.00	28,834,855.00
Property Taxes	8020-8079	275,000.00	5,500,000.00	0.00	195,069.00			14,960,069.00	14,960,069.00
Miscellaneous Funds	8080-8099							(500,000.00)	(500,000.00)
Federal Revenue	8100-8299	300,000.00	250,000.00	0.00	581,947.00	75,000.00		2,881,947.00	2,881,947.00
Other State Revenue	8300-8599	50,000.00	300,000.00	25,000.00		275,000.00		4,139,267.00	4,139,267.00
Other Local Revenue	8600-8799	120,000.00	120,000.00			375,000.00		2,115,798.00	2,115,798.00
Interfund Transfers In	8910-8929					0.00		0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,991,389.75	8,398,807.25	2,253,807.25	4,023,405.75	725,000.00	0.00	52,431,936.00	52,431,936.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,197,264.36	2,197,264.36	2,197,264.40	22,016.68			22,016,677.00	22,016,677.00
Classified Salaries	2000-2999	848,769.64	848,769.64	848,769.64	424,384.80			9,336,466.00	9,336,466.00
Employee Benefits	3000-3999	1,158,630.00	1,158,539.00	1,158,630.00	163,000.00			11,912,209.00	11,912,209.00
Books and Supplies	4000-4999	250,000.00	475,000.00	550,000.00	335,518.00	75,000.00		2,988,518.00	2,988,518.00
Services	5000-5999	412,206.00	412,206.00	374,413.00	163,970.00	200,000.00		4,548,237.00	4,548,237.00
Capital Outlay	6000-6599							469,132.00	469,132.00
Other Outgo	7000-7499	250,000.00	250,000.00	150,000.00	118,885.00	25,000.00		1,818,885.00	1,818,885.00
Interfund Transfers Out	7600-7629							60,000.00	60,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,116,870.00	5,341,779.00	5,279,077.04	1,227,774.48	300,000.00	0.00	53,150,124.00	53,150,124.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							725,000.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	725,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							300,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	425,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,125,480.25)	3,057,028.25	(3,025,269.79)	2,795,631.27	425,000.00	0.00	(293,188.00)	(718,188.00)
F. ENDING CASH (A + E)		6,454,422.27	9,511,450.52	6,486,180.73	9,281,812.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,706,812.00	

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Protected Insurance Program for Schools (PIPS) Keenan

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

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

For additional information on this certification, please contact:

Name: Danica Salazar

Title: Director of Fiscal Services

Telephone: 831-633-3343 x1207

E-mail: dsalazar@nmcusd.org

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	21,236,989.34	301	0.00	303	21,236,989.34	305	221,733.15		307	21,015,256.19	309
2000 - Classified Salaries	8,534,348.62	311	29,260.00	313	8,505,088.62	315	1,708,547.99		317	6,796,540.63	319
3000 - Employee Benefits	8,803,797.42	321	102,873.37	323	8,700,924.05	325	632,994.30		327	8,067,929.75	329
4000 - Books, Supplies Equip Replace. (6500)	6,396,695.81	331	0.00	333	6,396,695.81	335	1,414,568.52		337	4,982,127.29	339
5000 - Services. . . & 7300 - Indirect Costs	4,904,506.18	341	820.00	343	4,903,686.18	345	333,801.03		347	4,569,885.15	349
				TOTAL	49,743,384.00	365			TOTAL	45,431,739.01	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	16,931,204.45	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,771,578.37	380
3. STRS	3101 & 3102	1,731,756.86	382
4. PERS	3201 & 3202	230,232.64	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	411,608.11	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,440,226.59	385
7. Unemployment Insurance	3501 & 3502	10,039.53	390
8. Workers' Compensation Insurance	3601 & 3602	544,069.95	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		24,070,716.50	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		441,896.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		23,628,820.50	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		52.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	52.01%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	2.99%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	45,431,739.01
5.	Deficiency Amount (Part III, Line 3 times Line 4)	1,358,409.00

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

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	22,016,677.00	301	0.00	303	22,016,677.00	305	189,793.00		307	21,826,884.00	309
2000 - Classified Salaries	9,336,466.00	311	31,115.00	313	9,305,351.00	315	1,802,483.00		317	7,502,868.00	319
3000 - Employee Benefits	11,912,209.00	321	16,202.00	323	11,896,007.00	325	751,211.00		327	11,144,796.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,008,518.00	331	0.00	333	3,008,518.00	335	704,585.00		337	2,303,933.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,316,607.00	341	20.00	343	4,316,587.00	345	280,627.00		347	4,035,960.00	349
				TOTAL	50,543,140.00	365			TOTAL	46,814,441.00	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	17,488,043.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,687,403.00	380
3. STRS	3101 & 3102	3,410,938.00	382
4. PERS	3201 & 3202	273,817.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	398,859.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,763,394.00	385
7. Unemployment Insurance	3501 & 3502	9,831.00	390
8. Workers' Compensation Insurance	3601 & 3602	565,923.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		26,598,208.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		320,868.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		26,277,340.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.13%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.13%	
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)	46,814,441.00	
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	29,915,000.00	0.00	29,915,000.00		1,225,000.00	28,690,000.00	850,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	11,840,000.00	0.00	11,840,000.00	0.00	5,135,000.00	6,705,000.00	575,000.00
Capital Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	35,786.00	0.00	35,786.00	0.00	35,786.00	0.00	0.00
Net Pension Liability	2,165,731.00	0.00	2,165,731.00	1,550,280.00	2,165,731.00	1,550,280.00	0.00
Net OPEB Obligation	1,428,411.00	0.00	1,428,411.00	501,662.00	169,252.00	1,760,821.00	0.00
Compensated Absences Payable	13,092.96	0.00	13,092.96	76,549.54	13,092.96	76,549.54	76,549.54
Governmental activities long-term liabilities	45,398,020.96	0.00	45,398,020.96	2,128,491.54	8,743,861.96	38,782,650.54	1,501,549.54
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) — 1,805,209.35
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 36,677,006.03

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) — 4.92%

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)	1,946,878.80
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	812,246.60
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	31,500.00
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)	218,504.09
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)	3,009,129.49
9.	Carry-Forward Adjustment (Part IV, Line F)	91,736.03
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,100,865.52
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,829,380.21
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,152,309.23
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,939,864.83
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	437,271.46
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	54,592.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	675,113.29
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)	15,947.29
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)	4,222,635.94
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)	430,810.93
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,826,965.33
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,561,253.12
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)	51,146,143.63
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	5.88%
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)	6.06%

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)**	3,009,129.49
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	43,968.26
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.79%) times Part III, Line B18); zero if negative	91,736.03
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.79%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.95%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	91,736.03

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

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

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	91,736.03

Approved indirect cost rate: 5.79%
Highest rate used in any program: 5.95%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,285,456.05	74,598.00	5.80%
01	3060	449,949.40	26,176.60	5.82%
01	3061	233,394.72	13,675.28	5.86%
01	3110	94,545.00	5,455.00	5.77%
01	3180	465,190.11	23,260.00	5.00%
01	3386	53,242.00	3,083.00	5.79%
01	3550	35,312.01	1,766.00	5.00%
01	4035	241,311.85	13,977.79	5.79%
01	4201	4,657.00	93.00	2.00%
01	4203	262,964.10	5,259.00	2.00%
01	6010	493,518.24	24,735.67	5.01%
01	6230	8,480.00	491.27	5.79%
01	6264	328,627.00	19,028.00	5.79%
01	6690	6,381.22	368.78	5.78%
11	6391	430,810.93	25,645.25	5.95%
12	6105	1,164,106.38	66,287.33	5.69%
12	9010	588,939.15	34,545.78	5.87%
13	5310	2,553,117.00	122,945.04	4.82%

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	165,521.53		62,125.22	227,646.75
2. State Lottery Revenue	8560	585,808.20		176,213.73	762,021.93
3. Other Local Revenue	8600-8799	736.38		404.92	1,141.30
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)		752,066.11	0.00	238,743.87	990,809.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	29,994.58			29,994.58
2. Classified Salaries	2000-2999	174,490.66			174,490.66
3. Employee Benefits	3000-3999	90,641.35			90,641.35
4. Books and Supplies	4000-4999	152,275.53		238,743.87	391,019.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	181,144.43			181,144.43
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	123,519.56			123,519.56
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)		752,066.11	0.00	238,743.87	990,809.98
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,388,195.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,296,595.17
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,843,559.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	14,000.00
5. Interfund Transfers Out	All	9300	7600-7629	574,755.00
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)				2,432,314.32
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	710,438.05
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)				46,369,723.91

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)		4,310.07
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,758.46

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.)	36,458,954.00	8,628.52
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)	36,458,954.00	8,628.52
B. Required effort (Line A.2 times 90%)	32,813,058.60	7,765.67
C. Current year expenditures (Line I.E and Line II.B)	46,369,723.91	10,758.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(12,563.26)	0.00	(249,423.40)				
Other Sources/Uses Detail					190,938.38	574,755.00		
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	30,000.00	0.00	25,645.25	0.00				
Other Sources/Uses Detail					0.00	208,232.36		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	32,864.14	0.00	100,833.11	0.00				
Other Sources/Uses Detail					17,293.98	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(50,400.88)	122,945.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					412,126.18	68,653.50		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					643,408.50	412,126.18		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	62,964.14	(62,964.14)	249,423.40	(249,423.40)	1,263,767.04	1,263,767.04	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(8,400.00)	0.00	(231,630.00)				
Other Sources/Uses Detail					0.00	60,000.00		
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	15,000.00	0.00	14,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,980.00	0.00	74,440.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(33,580.00)	143,100.00	0.00				
Other Sources/Uses Detail					0.00	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	0.00		
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	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					60,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	41,980.00	(41,980.00)	231,630.00	(231,630.00)	60,000.00	60,000.00		

Final Budget

Funds 11-67

2016 - 17



JUNE 23, 2016

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	454,242.00	465,923.00	2.6%
4) Other Local Revenue		8600-8799	2,214.18	200.00	-91.0%
5) TOTAL, REVENUES			456,456.18	466,123.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	157,241.00	164,967.00	4.9%
2) Classified Salaries		2000-2999	46,753.00	40,567.00	-13.2%
3) Employee Benefits		3000-3999	32,963.97	52,769.00	60.1%
4) Books and Supplies		4000-4999	159,756.56	177,329.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	34,096.40	16,200.00	-52.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,645.25	14,090.00	-45.1%
9) TOTAL, EXPENDITURES			456,456.18	465,922.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	201.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	208,232.36	0.00	-100.0%
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			(208,232.36)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,232.36)	201.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,232.36	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,232.36	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,232.36	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	201.00	New
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	201.00	New
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	88,916.17		
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			88,916.17		
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)			88,916.17		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	454,242.00	454,243.00	0.0%
All Other State Revenue	All Other	8590	0.00	11,680.00	New
TOTAL, OTHER STATE REVENUE			454,242.00	465,923.00	2.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	599.18	200.00	-66.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,615.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,214.18	200.00	-91.0%
TOTAL, REVENUES			456,456.18	466,123.00	2.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	157,241.00	164,967.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			157,241.00	164,967.00	4.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	14,800.00	25,694.00	73.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,953.00	14,873.00	-53.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,753.00	40,567.00	-13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,871.88	32,433.00	92.2%
PERS		3201-3202	3,695.00	6,194.00	67.6%
OASDI/Medicare/Alternative		3301-3302	6,298.24	5,497.00	-12.7%
Health and Welfare Benefits		3401-3402	430.00	2,552.00	493.5%
Unemployment Insurance		3501-3502	105.92	105.00	-0.9%
Workers' Compensation		3601-3602	5,562.93	5,988.00	7.6%
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	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,963.97	52,769.00	60.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	26,777.00	14,800.00	-44.7%
Materials and Supplies		4300	32,066.86	78,529.00	144.9%
Noncapitalized Equipment		4400	100,912.70	84,000.00	-16.8%
TOTAL, BOOKS AND SUPPLIES			159,756.56	177,329.00	11.0%

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	288.51	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	15,000.00	-50.0%
Professional/Consulting Services and Operating Expenditures		5800	2,598.00	0.00	-100.0%
Communications		5900	1,209.89	1,200.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,096.40	16,200.00	-52.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,645.25	14,090.00	-45.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,645.25	14,090.00	-45.1%
TOTAL, EXPENDITURES			456,456.18	465,922.00	2.1%

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	208,232.36	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,232.36	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(208,232.36)	0.00	-100.0%

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	454,242.00	465,923.00	2.6%
4) Other Local Revenue		8600-8799	2,214.18	200.00	-91.0%
5) TOTAL, REVENUES			456,456.18	466,123.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		349,386.98	313,123.00	-10.4%
2) Instruction - Related Services	2000-2999		63,998.95	106,032.00	65.7%
3) Pupil Services	3000-3999		13,907.00	32,677.00	135.0%
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		25,645.25	14,090.00	-45.1%
8) Plant Services	8000-8999		3,518.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			456,456.18	465,922.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	201.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	208,232.36	0.00	-100.0%
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			(208,232.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,232.36)	201.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,232.36	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,232.36	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,232.36	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	201.00	New
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	201.00	New
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
6391	Adult Education Block Grant Program	0.00	201.00
Total, Restricted Balance		0.00	201.00

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	27,000.00	27,000.00	0.0%
3) Other State Revenue		8300-8599	1,192,521.32	1,096,119.00	-8.1%
4) Other Local Revenue		8600-8799	439,830.52	396,764.00	-9.8%
5) TOTAL, REVENUES			1,659,351.84	1,519,883.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	624,827.69	589,407.00	-5.7%
2) Classified Salaries		2000-2999	452,172.39	403,631.00	-10.7%
3) Employee Benefits		3000-3999	269,052.08	327,639.00	21.8%
4) Books and Supplies		4000-4999	289,024.77	61,246.00	-78.8%
5) Services and Other Operating Expenditures		5000-5999	191,888.40	54,720.00	-71.5%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	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	100,833.11	74,440.00	-26.2%
9) TOTAL, EXPENDITURES			1,935,298.44	1,518,583.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,946.60)	1,300.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,293.98	0.00	-100.0%
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			17,293.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,652.62)	1,300.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,373.01	215,720.39	-54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,373.01	215,720.39	-54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,373.01	215,720.39	-54.5%
2) Ending Balance, June 30 (E + F1e)			215,720.39	217,020.39	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	215,721.10	217,021.10	0.6%
Child Development Program	0000	9780		*217,021.10*	
Child Development Program	0000	9780	*215,721.10*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	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	325,445.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,405.97		
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			336,851.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,394.54		
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			7,394.54		
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)			329,457.23		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,000.00	27,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,000.00	27,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,192,521.32	1,057,242.00	-11.3%
All Other State Revenue	All Other	8590	0.00	38,877.00	New
TOTAL, OTHER STATE REVENUE			1,192,521.32	1,096,119.00	-8.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,763.53	1,300.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	97.60	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	95,372.39	83,000.00	-13.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	341,597.00	312,464.00	-8.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,830.52	396,764.00	-9.8%
TOTAL, REVENUES			1,659,351.84	1,519,883.00	-8.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	487,556.96	475,928.00	-2.4%
Certificated Pupil Support Salaries		1200	74,356.73	48,840.00	-34.3%
Certificated Supervisors' and Administrators' Salaries		1300	62,914.00	64,639.00	2.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			624,827.69	589,407.00	-5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	280,176.23	240,654.00	-14.1%
Classified Support Salaries		2200	67,970.16	62,696.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,026.00	100,281.00	-3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			452,172.39	403,631.00	-10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	71,425.91	107,954.00	51.1%
PERS		3201-3202	32,651.53	49,663.00	52.1%
OASDI/Medicare/Alternative		3301-3302	48,432.08	40,278.00	-16.8%
Health and Welfare Benefits		3401-3402	82,072.17	100,285.00	22.2%
Unemployment Insurance		3501-3502	838.93	519.00	-38.1%
Workers' Compensation		3601-3602	33,631.46	28,940.00	-13.9%
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			269,052.08	327,639.00	21.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,901.43	500.00	-94.4%
Materials and Supplies		4300	260,488.26	58,032.00	-77.7%
Noncapitalized Equipment		4400	15,967.90	2,000.00	-87.5%
Food		4700	3,667.18	714.00	-80.5%
TOTAL, BOOKS AND SUPPLIES			289,024.77	61,246.00	-78.8%

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	8,331.04	5,550.00	-33.4%
Dues and Memberships		5300	1,755.17	1,200.00	-31.6%
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	15,081.00	3,000.00	-80.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,864.14	26,980.00	-17.9%
Professional/Consulting Services and Operating Expenditures		5800	128,636.05	16,719.00	-87.0%
Communications		5900	5,221.00	1,271.00	-75.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,888.40	54,720.00	-71.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,500.00	7,500.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	100,833.11	74,440.00	-26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,833.11	74,440.00	-26.2%
TOTAL, EXPENDITURES			1,935,298.44	1,518,583.00	-21.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,293.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,293.98	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,293.98	0.00	-100.0%

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	27,000.00	27,000.00	0.0%
3) Other State Revenue		8300-8599	1,192,521.32	1,096,119.00	-8.1%
4) Other Local Revenue		8600-8799	439,830.52	396,764.00	-9.8%
5) TOTAL, REVENUES			1,659,351.84	1,519,883.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,134,874.07	1,001,012.00	-11.8%
2) Instruction - Related Services	2000-2999		551,045.96	333,560.00	-39.5%
3) Pupil Services	3000-3999		123,108.16	86,517.00	-29.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100,833.11	74,440.00	-26.2%
8) Plant Services	8000-8999		25,437.14	23,054.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,935,298.44	1,518,583.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(275,946.60)	1,300.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,293.98	0.00	-100.0%
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			17,293.98	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,652.62)	1,300.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,373.01	215,720.39	-54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,373.01	215,720.39	-54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,373.01	215,720.39	-54.5%
2) Ending Balance, June 30 (E + F1e)			215,720.39	217,020.39	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	215,721.10	217,021.10	0.6%
Child Development Program	0000	9780		*217,021.10*	
Child Development Program	0000	9780	*215,721.10*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	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	1,784,299.00	1,858,299.00	4.1%
3) Other State Revenue		8300-8599	161,856.00	161,856.00	0.0%
4) Other Local Revenue		8600-8799	190,916.07	170,100.00	-10.9%
5) TOTAL, REVENUES			2,137,071.07	2,190,255.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	729,804.32	798,765.00	9.4%
3) Employee Benefits		3000-3999	317,554.69	332,672.00	4.8%
4) Books and Supplies		4000-4999	1,455,524.15	1,410,900.00	-3.1%
5) Services and Other Operating Expenditures		5000-5999	58,369.96	25,005.00	-57.2%
6) Capital Outlay		6000-6999	163,310.96	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	122,945.04	143,100.00	16.4%
9) TOTAL, EXPENDITURES			2,847,509.12	2,710,442.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(710,438.05)	(520,187.00)	-26.8%
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 FUND BALANCE (C + D4)			(710,438.05)	(520,187.00)	-26.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,513,321.04	802,882.99	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,513,321.04	802,882.99	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,513,321.04	802,882.99	-46.9%
2) Ending Balance, June 30 (E + F1e)			802,882.99	282,695.99	-64.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,335.33	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	653,145.51	128,793.84	-80.3%
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	131,402.15	153,902.15	17.1%
Child Nutrition Enterprise Program	0000	9780		*153,902.15*	
Other Enterprise Expenditures	0000	9780	*131,402.15*		
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	1,147,531.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(4,153.78)		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	500.00		
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	18,335.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,162,213.52		
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	6,384.67		
6) TOTAL, LIABILITIES			6,384.67		
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)			1,155,828.85		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,784,299.00	1,858,299.00	4.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,784,299.00	1,858,299.00	4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	161,856.00	161,856.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			161,856.00	161,856.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	176,353.00	160,100.00	-9.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,207.59	7,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	355.48	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,916.07	170,100.00	-10.9%
TOTAL, REVENUES			2,137,071.07	2,190,255.00	2.5%

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	592,750.03	657,604.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	94,611.00	97,704.00	3.3%
Clerical, Technical and Office Salaries		2400	42,443.29	43,457.00	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			729,804.32	798,765.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	101,182.43	110,085.00	8.8%
OASDI/Medicare/Alternative		3301-3302	61,839.80	57,722.00	-6.7%
Health and Welfare Benefits		3401-3402	128,875.25	141,178.00	9.5%
Unemployment Insurance		3501-3502	441.66	408.00	-7.6%
Workers' Compensation		3601-3602	25,215.55	23,279.00	-7.7%
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			317,554.69	332,672.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,455.60	118,000.00	-2.0%
Noncapitalized Equipment		4400	26,691.93	5,400.00	-79.8%
Food		4700	1,308,376.62	1,287,500.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			1,455,524.15	1,410,900.00	-3.1%

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	4,895.24	2,000.00	-59.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,300.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,358.58	28,100.00	-41.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,400.88)	(33,580.00)	-33.4%
Professional/Consulting Services and Operating Expenditures		5800	50,207.29	26,000.00	-48.2%
Communications		5900	3,009.73	2,485.00	-17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,369.96	25,005.00	-57.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	61,166.00	0.00	-100.0%
Equipment		6400	87,144.96	0.00	-100.0%
Equipment Replacement		6500	15,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			163,310.96	0.00	-100.0%
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	122,945.04	143,100.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,945.04	143,100.00	16.4%
TOTAL, EXPENDITURES			2,847,509.12	2,710,442.00	-4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 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	1,784,299.00	1,858,299.00	4.1%
3) Other State Revenue		8300-8599	161,856.00	161,856.00	0.0%
4) Other Local Revenue		8600-8799	190,916.07	170,100.00	-10.9%
5) TOTAL, REVENUES			2,137,071.07	2,190,255.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,652,961.96	2,529,842.00	-4.6%
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		8,136.12	37,500.00	360.9%
7) General Administration	7000-7999		122,945.04	143,100.00	16.4%
8) Plant Services	8000-8999		63,466.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,847,509.12	2,710,442.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(710,438.05)	(520,187.00)	-26.8%
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 FUND BALANCE (C + D4)			(710,438.05)	(520,187.00)	-26.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,513,321.04	802,882.99	-46.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,513,321.04	802,882.99	-46.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,513,321.04	802,882.99	-46.9%
2) Ending Balance, June 30 (E + F1e)			802,882.99	282,695.99	-64.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,335.33	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	653,145.51	128,793.84	-80.3%
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	131,402.15	153,902.15	17.1%
Child Nutrition Enterprise Program	0000	9780		*153,902.15*	
Other Enterprise Expenditures	0000	9780	*131,402.15*		
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	653,145.51	128,793.84
Total, Restricted Balance		653,145.51	128,793.84

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	8,590.98	3,000.00	-65.1%
5) TOTAL, REVENUES			508,590.98	503,000.00	-1.1%
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	353,795.68	500,000.00	41.3%
6) Capital Outlay		6000-6999	204,789.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			558,584.98	500,000.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,994.00)	3,000.00	-106.0%
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)			(49,994.00)	3,000.00	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,730.88	1,016,736.88	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,730.88	1,016,736.88	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,730.88	1,016,736.88	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,016,736.88	1,019,736.88	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,016,736.88	1,019,736.88	0.3%
Non-Bond Deferred Maintenance	0000	9780		*1,019,736.88*	
Summer 2016 Projects	0000	9780	*1,016,736.88*		
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	1,218,225.60		
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			1,218,225.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,218,225.60		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,364.33	3,000.00	-64.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	226.65	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,590.98	3,000.00	-65.1%
TOTAL, REVENUES			508,590.98	503,000.00	-1.1%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,320.68	500,000.00	49.6%
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	19,475.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			353,795.68	500,000.00	41.3%
CAPITAL OUTLAY					
Land Improvements		6170	161,995.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	42,794.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			204,789.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			558,584.98	500,000.00	-10.5%

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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	8,590.98	3,000.00	-65.1%
5) TOTAL, REVENUES			508,590.98	503,000.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		558,584.98	500,000.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,584.98	500,000.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,994.00)	3,000.00	-106.0%
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)			(49,994.00)	3,000.00	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,730.88	1,016,736.88	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,730.88	1,016,736.88	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,730.88	1,016,736.88	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,016,736.88	1,019,736.88	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,016,736.88	1,019,736.88	0.3%
Non-Bond Deferred Maintenance	0000	9780		*1,019,736.88*	
Summer 2016 Projects	0000	9780	*1,016,736.88*		
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,899.19	10,000.00	-90.4%
5) TOTAL, REVENUES			103,899.19	10,000.00	-90.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,584.00	141,307.00	4.2%
3) Employee Benefits		3000-3999	47,779.00	50,829.00	6.4%
4) Books and Supplies		4000-4999	712,872.48	1,200.00	-99.8%
5) Services and Other Operating Expenditures		5000-5999	222,454.33	179,980.00	-19.1%
6) Capital Outlay		6000-6999	7,058,610.26	11,976,715.00	69.7%
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			8,177,300.07	12,350,031.00	51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,073,400.88)	(12,340,031.00)	52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,126.18	0.00	-100.0%
b) Transfers Out		7600-7629	68,653.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			343,472.68	7,000,000.00	1938.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,729,928.20)	(5,340,031.00)	-30.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,069,958.97	5,340,030.77	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,069,958.97	5,340,030.77	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,069,958.97	5,340,030.77	-59.1%
2) Ending Balance, June 30 (E + F1e)			5,340,030.77	(0.23)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,340,030.77	0.00	-100.0%
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	(0.23)	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,418,920.98		
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			10,418,920.98		
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)			10,418,920.98		

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	103,899.19	10,000.00	-90.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,899.19	10,000.00	-90.4%
TOTAL, REVENUES			103,899.19	10,000.00	-90.4%

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	114,490.00	118,232.00	3.3%
Clerical, Technical and Office Salaries		2400	21,094.00	23,075.00	9.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,584.00	141,307.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,063.00	18,442.00	14.8%
OASDI/Medicare/Alternative		3301-3302	9,387.00	9,609.00	2.4%
Health and Welfare Benefits		3401-3402	18,298.00	18,578.00	1.5%
Unemployment Insurance		3501-3502	68.00	71.00	4.4%
Workers' Compensation		3601-3602	3,963.00	4,129.00	4.2%
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			47,779.00	50,829.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,596.81	1,200.00	-97.9%
Noncapitalized Equipment		4400	656,275.67	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			712,872.48	1,200.00	-99.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,858.17	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	210,896.16	179,500.00	-14.9%
Communications		5900	600.00	480.00	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,454.33	179,980.00	-19.1%
CAPITAL OUTLAY					
Land		6100	2,986,410.00	5,059,744.00	69.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,072,200.26	6,916,971.00	69.9%
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			7,058,610.26	11,976,715.00	69.7%
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			8,177,300.07	12,350,031.00	51.0%

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	412,126.18	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			412,126.18	0.00	-100.0%
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	68,653.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,653.50	0.00	-100.0%

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	7,000,000.00	New
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	7,000,000.00	New
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)			343,472.68	7,000,000.00	1938.0%

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	103,899.19	10,000.00	-90.4%
5) TOTAL, REVENUES			103,899.19	10,000.00	-90.4%
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		8,177,300.07	12,194,031.00	49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	156,000.00	New
10) TOTAL, EXPENDITURES			8,177,300.07	12,350,031.00	51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,073,400.88)	(12,340,031.00)	52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,126.18	0.00	-100.0%
b) Transfers Out		7600-7629	68,653.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			343,472.68	7,000,000.00	1938.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,729,928.20)	(5,340,031.00)	-30.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,069,958.97	5,340,030.77	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,069,958.97	5,340,030.77	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,069,958.97	5,340,030.77	-59.1%
2) Ending Balance, June 30 (E + F1e)			5,340,030.77	(0.23)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,340,030.77	0.00	-100.0%
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	(0.23)	New

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	5,340,030.77	0.00
Total, Restricted Balance		5,340,030.77	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	53,773.49	31,000.00	-42.4%
5) TOTAL, REVENUES			53,773.49	31,000.00	-42.4%
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	45,046.47	5,000.00	-88.9%
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			45,046.47	5,000.00	-88.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,727.02	26,000.00	197.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,727.02	26,000.00	197.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,696.07	143,423.09	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,696.07	143,423.09	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,696.07	143,423.09	6.5%
2) Ending Balance, June 30 (E + F1e)			143,423.09	169,423.09	18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	143,423.09	169,423.09	18.1%
Future Growth Projects	0000	9780		*169,423.09*	
Future Growth Projects	0000	9780	*143,423.09*		
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	192,849.94		
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			192,849.94		
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)			192,849.94		

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	1,248.25	1,000.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	87.58	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	52,437.66	30,000.00	-42.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,773.49	31,000.00	-42.4%
TOTAL, REVENUES			53,773.49	31,000.00	-42.4%

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	45,046.47	5,000.00	-88.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,046.47	5,000.00	-88.9%
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			45,046.47	5,000.00	-88.9%

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	53,773.49	31,000.00	-42.4%
5) TOTAL, REVENUES			53,773.49	31,000.00	-42.4%
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		45,046.47	5,000.00	-88.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,046.47	5,000.00	-88.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,727.02	26,000.00	197.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,727.02	26,000.00	197.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,696.07	143,423.09	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,696.07	143,423.09	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,696.07	143,423.09	6.5%
2) Ending Balance, June 30 (E + F1e)			143,423.09	169,423.09	18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	143,423.09	169,423.09	18.1%
Future Growth Projects	0000	9780		*169,423.09*	
Future Growth Projects	0000	9780	*143,423.09*		
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	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	1,503,540.00	1,503,540.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,540.00	1,503,540.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,540.00	1,503,540.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,503,540.00	1,503,540.00	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	1,503,540.00	1,503,540.00	0.0%
General Obligation Bond Payments	0000	9780		*1,503,540.00*	
General Obligation Bond Payments	0000	9780	*1,503,540.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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					
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	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	1,503,540.00	1,503,540.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,540.00	1,503,540.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,540.00	1,503,540.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,503,540.00	1,503,540.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,503,540.00	1,503,540.00	0.0%
General Obligation Bond Payments	0000	9780		*1,503,540.00*	
General Obligation Bond Payments	0000	9780	*1,503,540.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,524.76	20,000.00	-51.8%
5) TOTAL, REVENUES			41,524.76	20,000.00	-51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,451,762.98	695,400.00	-87.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,451,762.98	695,400.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,410,238.22)	(675,400.00)	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	643,408.50	0.00	-100.0%
b) Transfers Out		7600-7629	412,126.18	0.00	-100.0%
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			231,282.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,178,955.90)	(675,400.00)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,337,855.11	2,158,877.21	-70.6%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,337,833.11	2,158,877.21	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,337,833.11	2,158,877.21	-70.6%
2) Ending Balance, June 30 (E + F1e)			2,158,877.21	1,483,477.21	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,158,877.21	1,483,477.21	-31.3%
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	2,156,469.62		
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	8.09		
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			2,156,477.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,156,477.71		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	39,142.32	20,000.00	-48.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,382.44	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,524.76	20,000.00	-51.8%
TOTAL, REVENUES			41,524.76	20,000.00	-51.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	324,749.98	120,400.00	-62.9%
Other Debt Service - Principal		7439	5,127,013.00	575,000.00	-88.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,451,762.98	695,400.00	-87.2%
TOTAL, EXPENDITURES			5,451,762.98	695,400.00	-87.2%

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	643,408.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			643,408.50	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	412,126.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			412,126.18	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			231,282.32	0.00	-100.0%

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	41,524.76	20,000.00	-51.8%
5) TOTAL, REVENUES			41,524.76	20,000.00	-51.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,451,762.98	695,400.00	-87.2%
10) TOTAL, EXPENDITURES			5,451,762.98	695,400.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,410,238.22)	(675,400.00)	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	643,408.50	0.00	-100.0%
b) Transfers Out		7600-7629	412,126.18	0.00	-100.0%
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			231,282.32	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,178,955.90)	(675,400.00)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,337,855.11	2,158,877.21	-70.6%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,337,833.11	2,158,877.21	-70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,337,833.11	2,158,877.21	-70.6%
2) Ending Balance, June 30 (E + F1e)			2,158,877.21	1,483,477.21	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,158,877.21	1,483,477.21	-31.3%
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
9010	Other Restricted Local	2,158,877.21	1,483,477.21
Total, Restricted Balance		2,158,877.21	1,483,477.21

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	370,546.92	370,800.00	0.1%
5) TOTAL, REVENUES			370,546.92	370,800.00	0.1%
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	420,119.55	458,400.00	9.1%
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			420,119.55	458,400.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,572.63)	(87,600.00)	76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	60,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	60,000.00	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(49,572.63)	(27,600.00)	-44.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	155,327.64	105,755.01	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,327.64	105,755.01	-31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			155,327.64	105,755.01	-31.9%
2) Ending Net Position, June 30 (E + F1e)			105,755.01	78,155.01	-26.1%
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	105,755.01	78,155.01	-26.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,571.52		
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			48,571.52		
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)			48,571.52		

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	476.96	300.00	-37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	69.96	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	370,000.00	370,500.00	0.1%
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			370,546.92	370,800.00	0.1%
TOTAL, REVENUES			370,546.92	370,800.00	0.1%

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	420,119.55	458,400.00	9.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			420,119.55	458,400.00	9.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			420,119.55	458,400.00	9.1%

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	60,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	60,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	60,000.00	New

FINAL BUDGET
Technical Review checks
2016 - 17



JUNE 23, 2016

SACS2016 Financial Reporting Software - 2016.1.0
6/3/2016 10:48:41 AM

27-73825-0000000

July 1 Budget
2016-17 Budget
Technical Review Checks

North Monterey County Unified

Monterey 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3180-0-0000-0000-9791	3180	9791	135,000.00

Explanation:SIG Grant - rsc 3180 - to spend remaining balance of grant on summer school June, 2016- Aug, 2016. This amount represents estimated beginning balance for summer school expenditures July 1 thru August, 2016

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
6/3/2016 10:49:06 AM 27-73825-0000000

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

North Monterey County Unified Monterey 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3180-0-0000-0000-9740	3180	9740	135,000.00

Explanation: SIG Grant - rsc 3180 - estimated beginning balance at July 1, 2016 for summer school thru August, 2016.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	-1,413.61

Explanation: 1516 transfers from MCOE for 'Delinquent Prop Tax' and 'Prior Securited Pen & Int' are posted here. All entries from MCOE will be reviewed and reconciled with final LCFF amounts at Year-End.

01	5640	8290	-7,869.02

Explanation: Res 5640 revenue over-accrued in FY 14-15. This negative revenue is the write-off of the Prior Year A/R.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **EXCEPTION**

FUND	RESOURCE	VALUE
01	5640	-7,869.02

Explanation: FY1415 A/R was overaccrued. This amount was written off for that A/R in FY1516.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Budget
Assumptions
2016 – 17



JUNE 23, 2016

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
2016-17 BUDGET ASSUMPTIONS

How Are Revenue and Expenditure Projections Made?

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Governor introduced the Local Control Funding Formula (LCFF) which must be tied to the Local Control Accountability Plan (LCAP). The Adopted Budget should be considered a "snapshot in time" of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the following assumptions were used for the development of the 2016-17 Preliminary Budget.

Fund 01 - General Fund
REVENUE

ADA (Average Daily Attendance)

4310.07

Based on Prior Year 2015-16 P-2 Guarantee

Enrollment is used to calculate the Unduplicated Pupil Count as follows:

Grade Span	Estimated 2016-17 District Enrollment	Unduplicated FRPM/EL/Foster Youth Total	Unduplicated %
TK - 3	1483	1233	
4 - 6	1079	897	
7 - 8	706	587	
9 - 12	1288	1071	
Total Traditional:	4556	3787	83.12%
Plus: NPS & COE Operated:	11	7	63.64%
Total:	4567	3794	

LCFF Revenue is based on Prior Year 2015-16 P-2 ADA and Unduplicatd Pupil Counts using the cohort survival methodology. Other assumptions used to calculate LCFF revenue (using the FMCAT LCFF Calculator v17.1b) are based on the May revise as follows:

	2016-17	2017-18	2018-19
Annual COLA	0.000%	1.110%	2.420%
LCFF Gap Closed Percentage	54.840%	73.960%	41.220%

LCFF Revenue consists of several components:	Projected 2016-17	Projected 2017-18	Projected 2018-19
Base Grant	$ 32,008,038	$ 32,943,639	$ 33,955,306
Grade Span Adjustment (GSA) TK - 3	$ 975,612	$ 1,048,837	$ 1,077,932
Grade Span Adjustment (GSA) 9-12	$ 266,122	$ 264,543	$ 283,131
TIIG & Transportation Add Ons	$ 1,484,475	$ 1,484,475	$ 1,484,475
Supplemental and Concentration Grant*	$ 9,060,676	$ 10,294,034	$ 10,630,300
Total	$ 43,794,923	$ 46,035,528	$ 47,431,144

*All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

1. All students will demonstrate achievement in the common Core State Standards in math to be college and career ready.
2. All students will demonstrate achievement in the common Core State Standards in language arts and literacy across the curriculum to be college and career ready.
3. All students will be prepared with 21st Century Learning Skills by engaging in Project Based Learning that incorporates the 4C's (communicate, collaborate, be creative, and think criticially) and integrate the use of technology.
4. Develop the leadership capacity of teachers and students.
5. Parents, teachers, and staff will have the knowledge and skills to be responsive to address student learning needs, provide appropriate educational experiences and school-relate activities in meaningful ways.
6. Schools will ensure that students have safe, sufficient, and equitable facilities and other basic services that promote healthy living practices.

Reductions to LCFF Revenue: Based on Fiscal Services information, the contribution for Deferred Maintenance is now recorded as a reduction to LCFF funding and is no longer recorded as a Transfer Out.

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17
Deferred Maintenance Cont:	$ 329,000	$ 450,000	$ 500,000	$ 500,000

Other State Revenue has been budgeted for the following items:

Resource	Description	Actual 2014-15	Est Actual 2015-16	Budget 2016-17
0000	Mandated Cost Reimbursements (Block Grant)	$ 177,296	$ 154,025	$ 154,025
0000	CAHSEE/Star/PE Fitness	$ 11,000	$ 11,000	$ 5,500
0000	CELDT	$ 9,000	$ 9,000	$ 9,000
0000	1x Discretionary (May Revise)*	$ -	$ 2,245,648	$ 1,021,470
6010	After School Learning	$ 553,280	$ 518,254	$ 518,298
6225	1x Emergency Repair Reimbursement	$ 616,755	$ -	$ -
6230	Prop 39 Clean Energy	$ 186,331	$ 179,243	$ 179,000
6264	1x Educator Effectiveness	$ -	$ 347,658	$ -
6690	Tupe Grades 6-12	$ -	$ 2,295	$ -
		$ 1,553,662	$ 3,467,122	$ 1,887,293

*Pending approval of the State adopted budget.

Other Unrestricted Local Revenue assumptions include interest and rental income, and enterprise reimbursements.

	Est Actual 2015-16	Budget 2016-17
Interest Income	$ 100,768.00	$ 55,600.00
RDA 2% Pass Through	$ 168,000.00	$ 170,000.00
Rental Income T Mobile, American Tower	$ 28,842.00	$ 29,124.00
Outside Agency Transportation Billings	$ 69,462.00	$ 50,000.00
MAA Reimbursements	$ 124,634.33	$ -
Enterprise Salary Reimbursements	$ 59,063.63	$ 54,888.00
	$ 550,769.96	$ 359,612.00

Lottery income is based on a special ADA calculation, and is estimated as follows:

	Lottery ADA	2016-17 Rate	Budget 2016-17
Base (Unrestricted Rsc 1100) Rate per Lottery ADA:	4299	$ 140	$ 601,845
Prop 20 (Restricted Rsc 6300) Rate per Lottery ADA:	4299	$ 41	$ 176,254
		$ 181	$ 778,099

Federal Revenue has been budgeted at a level equal to FY 2015-16, only SIG has expenses budgeted from carryover as the program has ended. As actual entitlements are received, the budget will be adjusted accordingly.

Resource	Description	Actual 2014-15	Est Act 2015-16	Budget 2016-17
3010	NCLB: Title 1 Part A	$ 1,009,028	$ 1,009,028	$ 975,636
3060-3061	Title 1 Migrant	$ 688,073	$ 723,196	$ 734,429
3180	Title 1 SIG	$ 1,629,357	$ 318,278	$ 135,000
3550	Voc/Appl. Secondary (Carl D. Perkins)	$ 42,768	$ 42,827	$ 37,080
4035	NCLB: Title II Teacher Quality	$ 209,149	$ 209,149	$ 206,664
4203	Title III	$ 184,693	$ 184,693	$ 182,524
5640	Medical Billing Option	$ 9,841	$ -	$ -
		$ 3,772,909	$ 2,487,171	$ 2,271,333

Special Education State and Local revenue based on guidance received from MCOE Selpa

Resource	Description	Actual 2014-15	Est Act 2015-16	Budget 2016-17
3310	(Fed) IDEA PL 94-142	$ 639,519	$ 639,519	$ 735,596
6500	(State) Special Education	$ 1,715,331	$ 1,715,011	$ 1,733,071
6512	(State) Mental Health	$ -	$ -	$ -
		$ 2,354,850	$ 2,354,530	$ 2,468,667

EXPENSE

Certificated staffing levels for 2016-17 based on contractual ratios as follows:

Grade	Contract Ratio
TK/K	24.0 : 1.0
1 - 3	25.0 : 1.0
4 - 6	31.0 : 1.0
7 - 8	31.0 : 1.0
9 - 12	31.0 : 1.0

The District has a negotiated alternative annual average class size agreement with the union for Grades 1-3; therefore annual progress toward those ratios will progress at a rate in accordance with the agreed upon settlement, which does not necessarily match the State's gap funding levels.

Certificated teacher positions (FTE's) including Special Education at the sites are budgeted as follows:

Site	Name	Unrestricted FTE*	Restricted FTE	Total
001	Castroville Elementary	26.27	2.88	29.15
002	Echo Valley Elementary	24.54	3.11	27.65
003	Elkhorn Elementary	25.61	6.95	32.56
006	Prunedale Elementary	27.86	1.89	29.75
007	No Monterey County High	48.80	6.35	55.14
008	Central Bay Contin High	5.04	0.96	6.00
010	Independent Study	3.00	-	3.00
030	No Monterey County Middle	27.28	6.03	33.31
088	Unassigned	5.08		5.08
		193.48	28.16	221.64

*Unrestricted budget includes EPA, Grade Span Adjustment, ROP/CTE, and Supplemental/Concentration Grant dollars.

Certificated counseling, psychologist, speech language and nurse positions (FTE's) at the sites are budgeted as follows:

Site	Name	Unrestricted FTE	Restricted FTE	Total
000	District Wide	5.04	4.32	9.36
001	Migrant Coach	0.96	0.04	1.00
007	No Monterey County High	4.00	0.00	4.00
008	Central Bay Contin High	2.00	0.00	2.00
030	No Monterey County Middle	1.00	0.00	1.00
		13.00	4.36	16.36

Per Escape Bud08a FTE date = 09/01/16

Additions/increases for certificated/classified positions are as follows:

	Unrestricted FTE	Restricted FTE	Total
CSR / Growth	3		3
Music Teacher	1		1
Independent Study Teacher	1		1
Special Ed ED Program		2	2
Certificated	5	2	7
Network Administrator	1		1
HS Library Media Center Support	0.25		0.25
Prof Dev/Teacher Support Coord	1		1
Director/Mgmt	2.25	0	2.25
Data Tech Support	3		3
Bus Drivers	3		3
IT Clerk	1		1
Public Information Officer	1		1
ROP/Adult Ed Clerk	1		1
Classified	9	0	9
TOTAL ALL Fund 01	15	2	17

Statutory benefit rates are as follows:

Description	Actual 2014-5	2015-16	2016-17	Incr/(Decr)
STRS	9.50%	10.73%	12.58%	1.85%
PERS	11.77%	11.85%	13.89%	2.04%
Workers Compensation	2.80%	2.91%	2.91%	0.00%
Unemployment Insurance	0.05%	0.05%	0.05%	0.00%
Social Security FICA	6.20%	6.20%	6.20%	0.00%
Medicare	1.45%	1.45%	1.45%	0.00%

Health Benefits are capped and are tiered and have been budgeted as follows:.

	Actual 2014-15	Est Act 2015-16	Budget 2016-17
All Certificated Positions	$ 1,999,686	$ 2,106,609	$ 2,517,602
All Classified Positions	$ 2,681,728	$ 820,419	$ 3,661,123
	$ 4,681,414	$ 2,927,027	$ 6,178,725

Includes all District groups; Union and Non-representated.

Retiree and Non Employee Health Benefits, are estimated to cost a total of:

Description	Actual 2014-15	Est Act 2015-16	Budget 2016-17
Certificated Retirees	$ 77,878	$ 74,037	$ 2,964
Classified Retirees	$ 3,207	$ 4,497	$ -
Non Employee	$ -	$ 88,588	$ 134,642
	$ 81,085	$ 167,122	$ 137,606

Early Retiree Incentive Program (ERIP) is estimated to cost a total of:

Description	Actual 2014-15	Est Act 2015-16	Budget 2016-17
Certificated	$ 11,382.00	$ 48,758.72	$ 233,323.00
Classified	$ -	$ -	
	$ 11,382.00	$ 48,758.72	$ 233,323.00

STRS On-Behalf GASB 68 Entries

Budget 2016-17
$ 1,600,839

Effective July 2, 2015, the CDE issued guidance regarding the implementation of GASB Statement 68, which requires Districts to record the unfunded portion of their STRS liability in to a restricted resource in their financial statements. The estimated amount of revenue (which will never be received) and the expense (which will never be paid) is recorded in Resource 7690 STRS On-Behalf Pension Contributions.

Liability Insurance expense is budgeted based on an 90% Confidence Level; rates are provided by the District's insurance provider, Keenan & Associates. Increased claims across the pool have driven rates up, especially for multiple large dollar settlements exceeding $1,000,000.

Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17
$ 236,204	$ 255,768	$ 382,568	$ 340,386

Utilities expense is based on 2015-16 projected total expenditures

Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17
$ 687,390.61	$ 761,637.00	$ 753,069.30	$ 755,100

Special Education outside vendor contract expense was based on information provided by the Special Education department as follows:

Vendor	Actual 2014-15	Est Act 2015-16	Budget 2016-17
Bay School	$ 25,000	$ 106,162	$ 100,000
Summitview	$ -	$ 43,175	$ 43,175
Alpha Vista	$ -	$ 116,960	$ -
Aptitude	$ -	$ 53,150	$ 53,000
Central Coast Kids	$ 134,031	$ 46,577	$ -
Mediscan	$ -	$ -	$ 368,820
Monterey County Office of Education	$ 1,632,339	$ 1,472,676	$ 1,195,627
Monterey Peninsula Unified School District	$ 340,800	$ 277,004	$ 225,000
Parent mileage & services reimbursements	$ 8,300	$ 33,874	$ 35,574
Rebecca's	$ 114,820	$ -	$ -
Speech Pathology Services	$ 130,000	$ -	$ -
Staffing Options	$ 25,000	$ 123,000	$ -
Tucci	$ 69,507	$ -	$ -
Total	$ 2,479,797	$ 2,272,578	$ 2,021,196

Services and Other Operating Expense (other than utilities)

Type	Actual 2014-15	Est Act 2015-16	Budget 2016-17
Alarm Contracts	$ 35,892	$ 57,297	$ 60,300
Athletic/League Fees	N/A	N/A	$ 66,354
Audit Fees - Annual, Fixed Asset, GASB 45	$ 49,000	$ 21,881	$ 66,100
Election Fees	$ -	$ 15,278	$ 55,000
Legal Fees - Negotiations, General, Misc.	$ 113,160	$ 172,735	$ 216,314
New Teacher Support/Coaching/Induction	N/A	N/A	$ 156,000
Parent Education/Jump in to English	N/A	N/A	$ 50,000
Software Renewals/Licensing fees	N/A	N/A	$ 319,505
SRO Costs	$ -	$ -	$ 97,000
Well & Elevator Testing	N/A	N/A	$ 175,000
Total	$ 198,052	$ 267,190	$ 1,261,573

Transfers out to other funds are as follows:

Fund 67 self insurance fund:	$ 60,000

Routine Restricted Maintenance contribution will be $1,596,000.

Estimated General Fund 01 Expenditures	2016-17 Min Contribution	Contribution %
$ 53,170,090	$ 1,596,000	3%

Contributions from LCFF to Unrestriced Resources are calculated to be as follows:

	Actuals 2014-15	Est Actuals 2015-16	Budget 2016-17
ROP/CTE	$ 530,320	$ 520,643	$ 520,643
Grade Span Adjustment (K-3 and 9-12)	$ 750,043	$ 1,162,173	$ 1,233,337
Supplemental & Concentration Grant	$ 3,825,836	$ 7,244,492	$ 9,060,676
	$ 5,106,199	$ 8,927,308	$ 10,814,656

Contributions from Base Grant to Restriced Resources are calculated to be as follows:

	Actuals 2014-15	Est Actuals 2015-16	Budget 2016-17
Routine Restricted Maintenance	$ 1,379,405	$ 1,501,008	$ 1,596,000
Special Education	$ 3,519,354	$ 4,810,820	$ 4,692,274
Kid Zone	$ 24,502	$ -	$ -
Transportation*	$ -	$ -	$ -
Medi-Cal Billing Option (5640)		$ 12,630	$ -
	$ 15,135,659	$ 6,311,828	$ 6,288,274

*Transportation moved in to the unrestricted general fund in 2014-15. Total annual costs are as follows:

	Actuals 2014-15	Est Act 2015-16	Budget 2016-17
Transportation expenditures:	$ 2,011,523	$ 2,072,422	$ 2,381,764

#N/A

FINAL BUDGET GLOSSARY 2016 - 17



JUNE 23, 2016

GLOSSARY
OF
SCHOOL FINANCE TERMS

ANNUAL ATTENDANCE REPORT	Covers the period July 1 through July 30. This report impacts funding for lottery, ROP, summer school and adult programs.
P-1	1st period attendance report which covers all full school months from July 1 through December 31.
P-2	2nd period attendance report which covers all full school months from July 1 - April 15. School year funding is based on data submitted on the 2nd period attendance year.
ADULT EDUCATION	Classes for students 18 years or older offered by local high school. State law requires that certain courses, including citizenship and English be offered at no charge. Other classes may carry a fee.
APPORTIONMENTS	Federal or State taxes distributed to school districts or other governmental units according to certain formulas.
APPROPRIATIONS	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
ASSESSED VALUE	The value of land, homes or business set by the county assessor for property tax purposes.
AVERAGE DAILY ATTENDANCE	The number of students actually present or excused for absence on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95% of the average enrollment statewide. School district revenue limit income is based on ADA. Beginning in 1998/99 excused absences will no longer be counted.
BASIC AID	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to $120 per ADA or $2,400 per district, whichever is greater.
BASE GRANT	Amount of revenue generated through the LCFF which is funded Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA.

CALPADS	California Longitudinal Pupil Achievement Data System
CAPITAL OUTLAY	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
CERTIFICATED EMPLOYEES	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
CLASSIFIED EMPLOYEES	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
CONCENTRATION GRANT	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
CERTIFICATE OF PARTICIPATION (COP)	Financing technique that provides long term financing through a lease.
CONTRIBUTION	The use of unrestricted monies to support restricted program expenditures.
COST OF LIVING ADJUSTMENT COLA	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
DEFERRED MAINTENANCE	Major repairs of buildings and equipment which have been postponed by school districts.
EDUCATION CODE	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.
EXPENDITURES	The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
GAP FUNDING	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.

GENERAL FUND	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
GRADE SPAN ADJUSTMENT	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
INTERIM REPORTS	State required reports due in October and January to update budget and expenditures for accountability.
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators**.**
LCFF	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
LOCAL REVENUE	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
LOTTERY	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.
MANDATED COSTS	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
PROPERTY TAXES AND BASIC AID	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
RESERVES	Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.

REVENUE RESTRICTED	Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.
UNRESTRICTED	Monies that can be used by a District in almost any manner they see fit to provide an education to children.
SCHOOL IMPROVEMENT PROGRAM (SIP)	Money granted by the State to selected schools to carry to out a plan developed by the School Site Council for the the School Site Council for the improvement of their school's program.
SPECIAL EDUCATION	Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.
STATE ALLOCATION BOARD	A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.
STRS, PERS	The State Teachers' Retirement System and the Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
SUPPLEMENTAL GRANTS	Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils**.**
SURPLUS PROPERTY	Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
District Department Telephone Numbers
(831) 633-3343

Superintendent's Office ……extension 1210

Business Services ……extension 1200
Payroll ……extension 1240
Accounts Payable……extension 1203

Curriculum & Instruction ……extension 1211

Human Resources ……extension 1201
Benefits ……...extension 1215
Subcaller ……..extension 1216

Information Technology & Assessments ……extension 1218

Migrant Ed ……extension 1223

Facilities, Maintenance, Operations & Transportation ……728-4600

Child Nutrition ……632-0290

Student & Family Services ……633-5975