

REGULAR MEETING
June 14, 2016

APPENDIX D
General Fund
2016-17 Proposed Budget

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
TOTAL REVENUE SUMMARY**

**LCFF Base Grant,
\$64,541,261 , 68%**

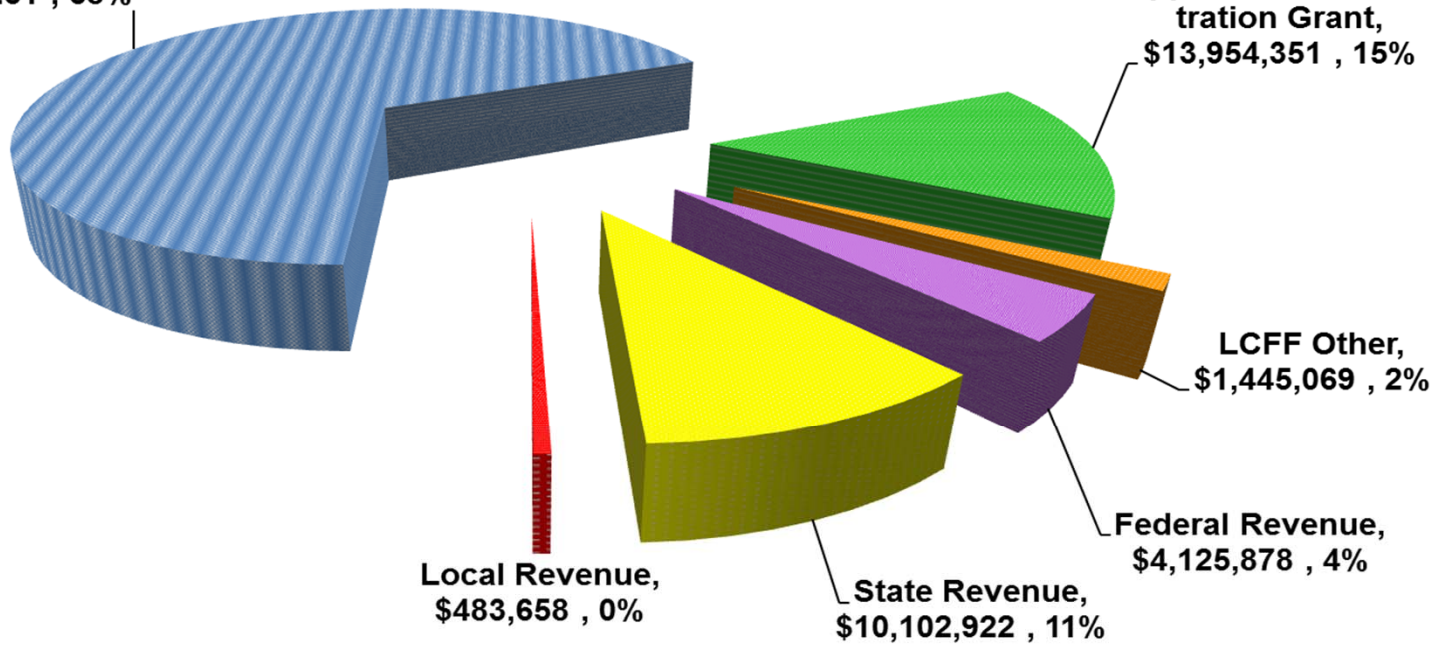
**LCFF
Supplemental/Concen
tration Grant,
\$13,954,351 , 15%**

**LCFF Other,
\$1,445,069 , 2%**

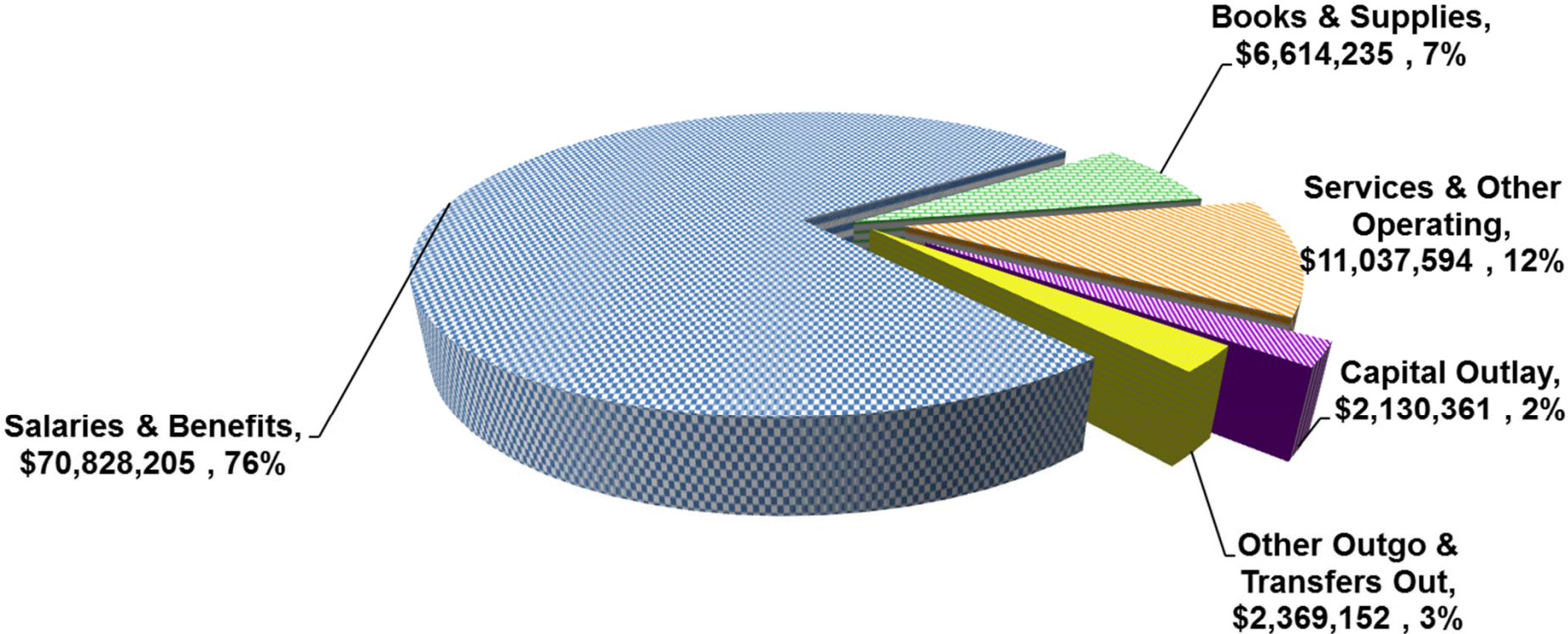
**Federal Revenue,
\$4,125,878 , 4%**

**State Revenue,
\$10,102,922 , 11%**

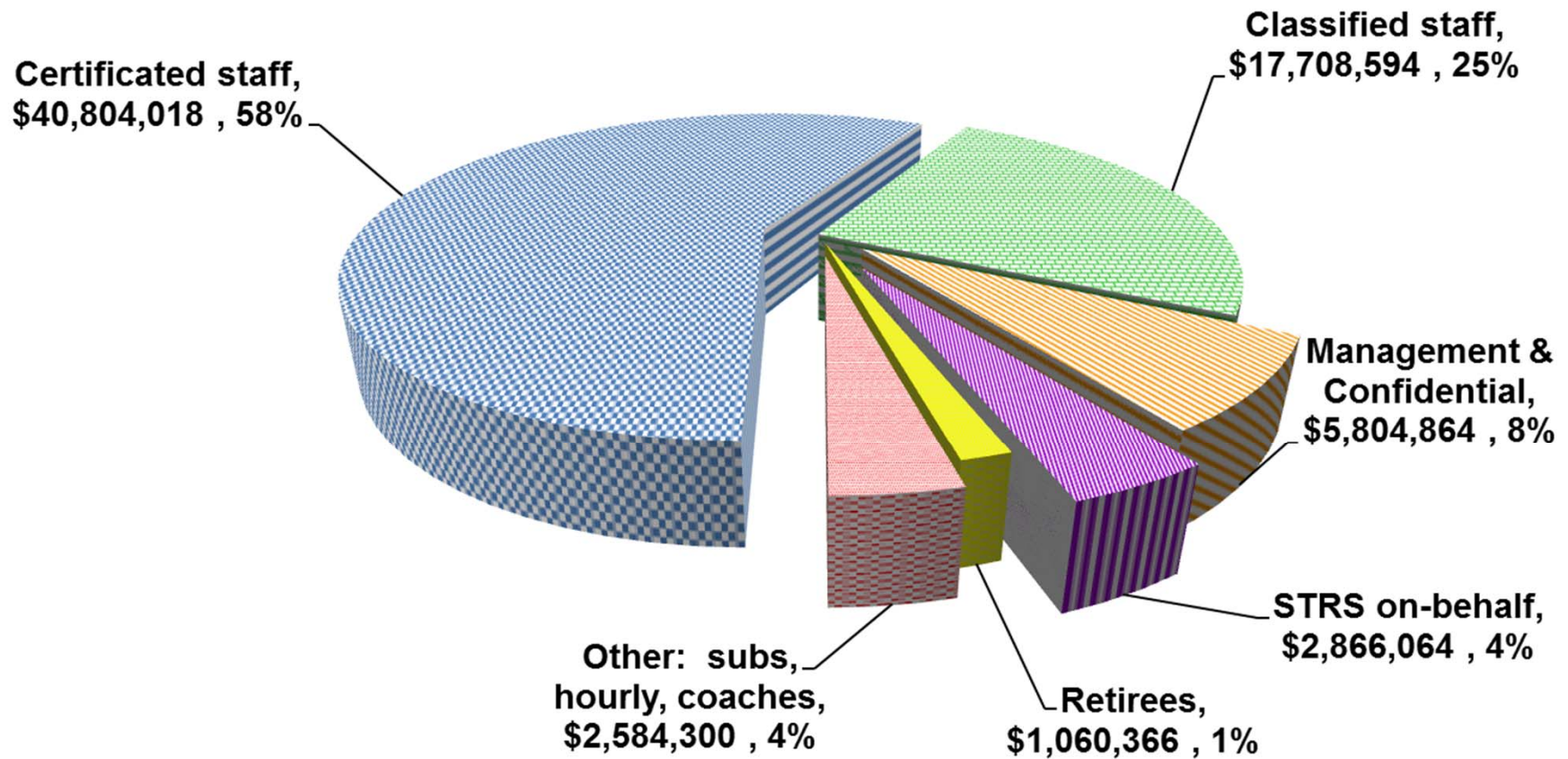
**Local Revenue,
\$483,658 , 0%**



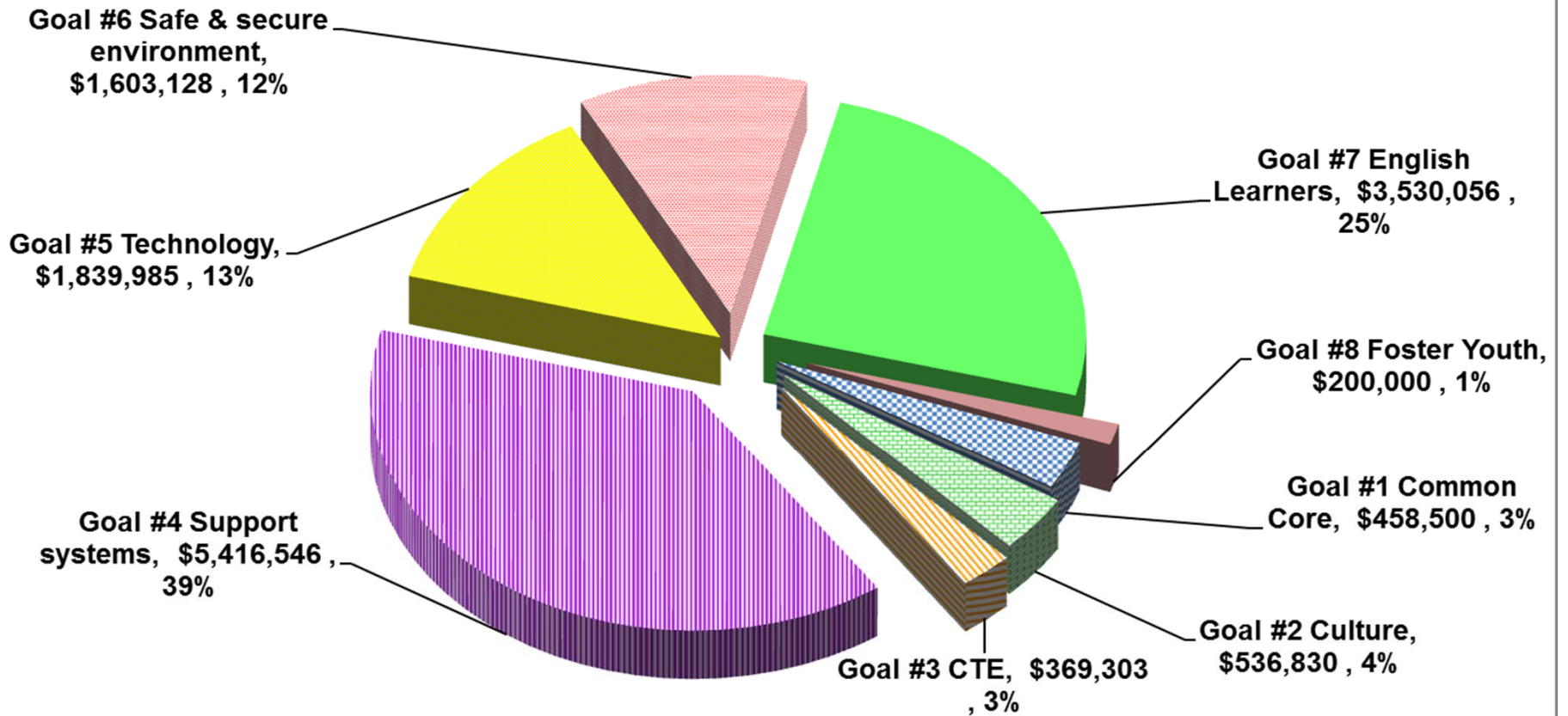
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
TOTAL EXPENSE SUMMARY**



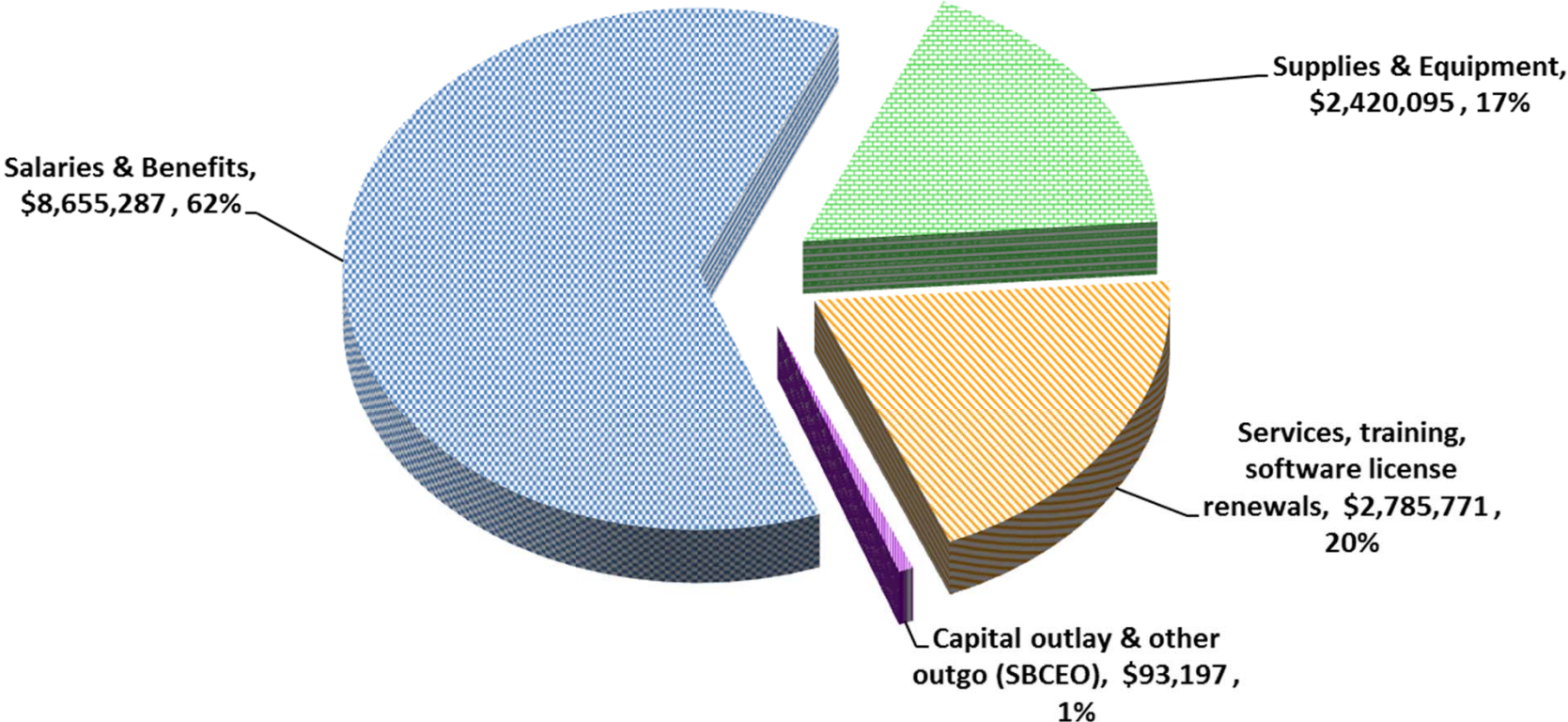
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
SALARIES & BENEFITS**

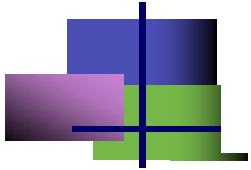


SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
LCAP BUDGET BY GOAL



SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
LCAP

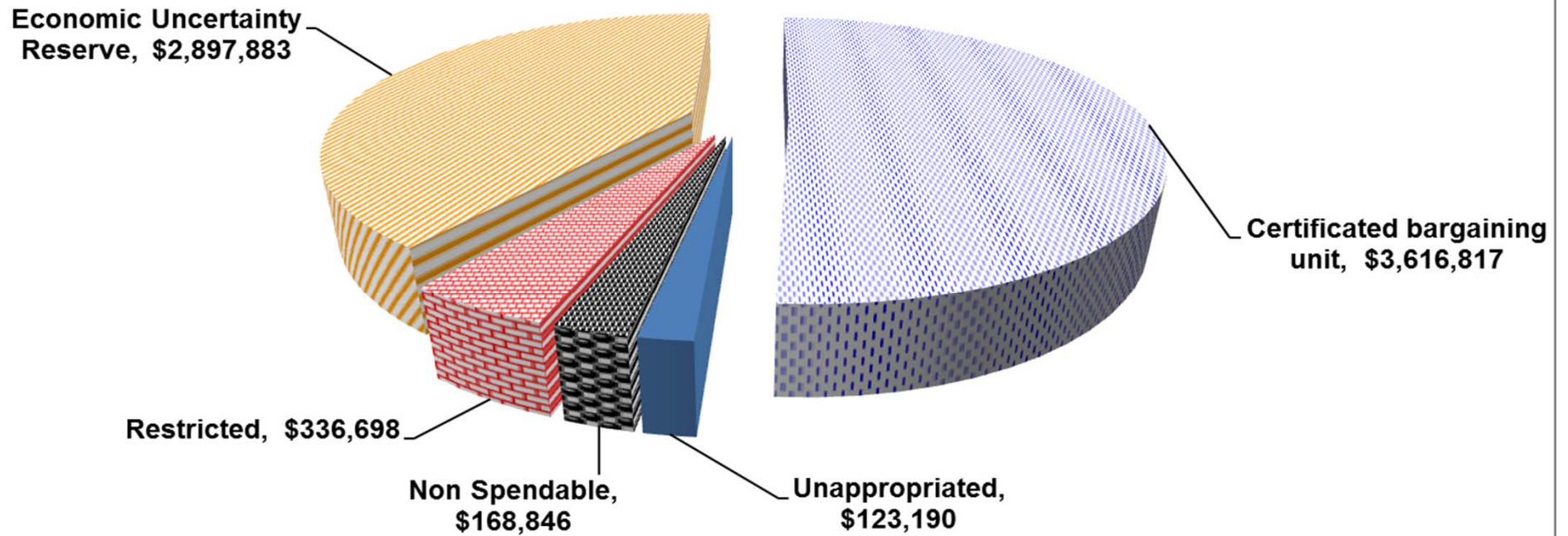




SMJUHSD General Fund Summary 2016-17 Adopted Budget

Beginning Fund Balance	\$ 5,466,841
Plus Revenues	94,653,139
Minus Expenses & Transfers Out	<u><92,979,547></u>
Equals Ending Fund Balance	\$ 7,140,433

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2016-17 ADOPTED BUDGET
FUND BALANCE, GENERAL FUND**





SB858 Reserve Calculations & Disclosure

	2016-17	2017-18	2018-19
Minimum Reserve Level Required (3%)	\$ 2,789,387	\$ 2,830,760	\$ 2,920,341
Reserve Level in District's budget	\$ 2,897,883	\$ 2,830,760	\$ 2,920,341
Amount in excess of minimum			
General Fund	3,740,007	8,123,127	14,200,752
Fund 17 Special Reserve	1,206,026	1,206,026	1,206,026
Total amount in excess of minimum	\$ 4,946,033	\$ 9,329,153	\$ 15,406,778

In the General Fund, amount in excess of the minimum reserve level are needed to provide for financial settlement with the Certificated bargaining unit.

In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. Recommendation is that the Board take action at a future date to commit these funds for that purpose.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2016-17 ADOPTED BUDGET

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

Assembly Bill 97 as signed by the Governor on July 1, 2013, created the Local Control Funding Formula ("LCFF") and made numerous revisions and additions to California's Education Code. The District's Governing Board is now required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to make revisions for the District's 2016/17 LCAP plan. The District's budget that is being proposed for adoption for the 2016/17 year reflects the goals and expenditures contained in its LCAP plan.

While both national and state economies continue to improve, the rate is much slower than a year ago. The Governor in his May Budget - the "May Revise" – continued his support of full implementation of the LCFF as well as keeping the ongoing expenses of the State within its means and not deficit spending. However – and as a sign of the slowing economic growth - estimate of total state revenues as of the May Revise is less than amounts contained in the Governor's January proposal. The calculations for COLA are complete, and it's 0.00% for the coming fiscal year. In contrast with previous years, the growth in education funding has slowed markedly because payments for Prop 98 restoration are nearly gone, and the gap closure for LCFF funding will reach 95.7% implementation with the 2016/17 budget. Once LCFF is fully implemented, the only funding educational agencies will receive will be based on COLA adjustments and with a slowing economy, many fiscal watchdogs are saying now is the time to start preparing for slower revenue growth.

Several items of concern which have been discussed in previous budget versions remain unaddressed in the May Revise. The first is the "hard cap" on district reserves, as required by Prop 2 passed in November 2014. There are specific conditions that must be met in order to trigger the cap. These have not been met in 2015/16 and will not be met in 2016/17. So it will now be three years before the cap can be triggered. In the meantime, efforts continue to repeal the legislation.

The second issue is the increasing share of costs borne by school districts for funding of retirement systems in California, and no funding support from the State, either within the LCFF model, or separate from the LCFF. Given these increased costs, at full implementation the LCFF model does not meet the commitment to restore purchasing power to districts equal to their 2007/08 levels. The employer share of payments to CalPERS and STRS is estimated to consume 25% of all new dollars, and state-wide it is estimated that by the end of full implementation of LCFF, \$4.5 **billion** will have been shifted from salaries and wages to retirement costs.

Thirdly, a state facilities bond has been qualified for the November ballot. If passed, flexibility which now exists for the amount of General Fund dollars that must be committed to Routine Restricted Maintenance will be eliminated. All districts will then be required to contribute a

minimum of 3% of their total General Fund expenditures towards Routine Restricted Maintenance.

Finally, enough signatures have been gathered on an initiative to place a measure on the November ballot to extend that portion of the Prop 30 “temporary taxes” applicable to high income taxpayers. It is estimated that this tax generates about \$6 to \$8 billion annually for the State budget. Absent this measure, the tax is set to expire at the end of 2018. There is no equivalent measure to extend the other part of the temporary tax, which is sales tax; therefore this item, estimated to contribute about \$1.5 billion annually to the State budget, will expire at the end of the 2016 year. If Prop 30 is not extended and a recession occurs, state revenues could drop below prior-year levels and we could be facing cuts to education.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2016-17 ADOPTED BUDGET ASSUMPTIONS

Ending Fund Balance Reconciliation

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District’s most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District’s working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the “2015-16 Estimated Actuals” columns in the District’s 2016-17 Adopted Budget.

ENDING FUND BALANCE		Unrestricted	Restricted	Total
A)	As of 2015-16 2nd Interim Revision ("Projected Year Totals")	\$ 4,224,458	\$ 1,147,311	\$ 5,371,769
	CHANGES IN REVENUES:			
	STRS On-behalf calculation (matched by expenditures below)		2,104,637	2,104,637
	Perkins program (CTE) notice of increased award amount		16,028	16,028
	CTEIG Career Tech Ed Incentive Grant earned revenue		15,980	15,980
	Lottery, increases from prior year adjustments	3,340	3,610	6,950
	Other local revenue based on actual receipts	2,013	2,450	4,463
	Dept of Rehab TPP grant		(30,140)	(30,140)
	Adjustment to award for discretionary funds "1-time"	(128)		(128)
	Contribution changes due to increased expenditures			
	Routine restricted maintenance	31,380	(31,380)	-
	Special Education	(3,111)	3,111	-
B)	Total Increases (Decreases) in Revenues	33,494	2,084,296	2,117,790
	CHANGES IN EXPENDITURES and TRANSFERS			
	STRS On-behalf calculation (matched by revenues above)		2,104,637	2,104,637
	Increased legal & professional services	100,000		100,000
	Perkins award adjustment (matched by revenues above)		16,028	16,028
	CTEIG grant TOSA, supplies, subs		15,980	15,980
	Lottery		3,610	3,610
	Vehicle bus garage storage rack system	3,600		3,600
	Special Ed regional program housing costs		3,111	3,111
	JCI contract balance, shift from 15/16 to 16/17	(229,000)		(229,000)
	Reallocate MOT equipment budget	31,380	(31,380)	-
	Miscellaneous all other	1,751	3,000	4,751
C)	Total Increases (Decreases) in Expenditures and Transfers	(92,269)	2,114,986	2,022,717
	As of 2016-17 Budget Adoption ("2015-16 Estimated Actuals")	\$ 4,350,221	\$ 1,116,621	\$ 5,466,842
	(A + B - C)			
	Net change in Ending Fund Balance since 2nd Interim:	\$ 125,763	\$ (30,690)	\$ 95,073

The District's 2016-17 Adopted Budget

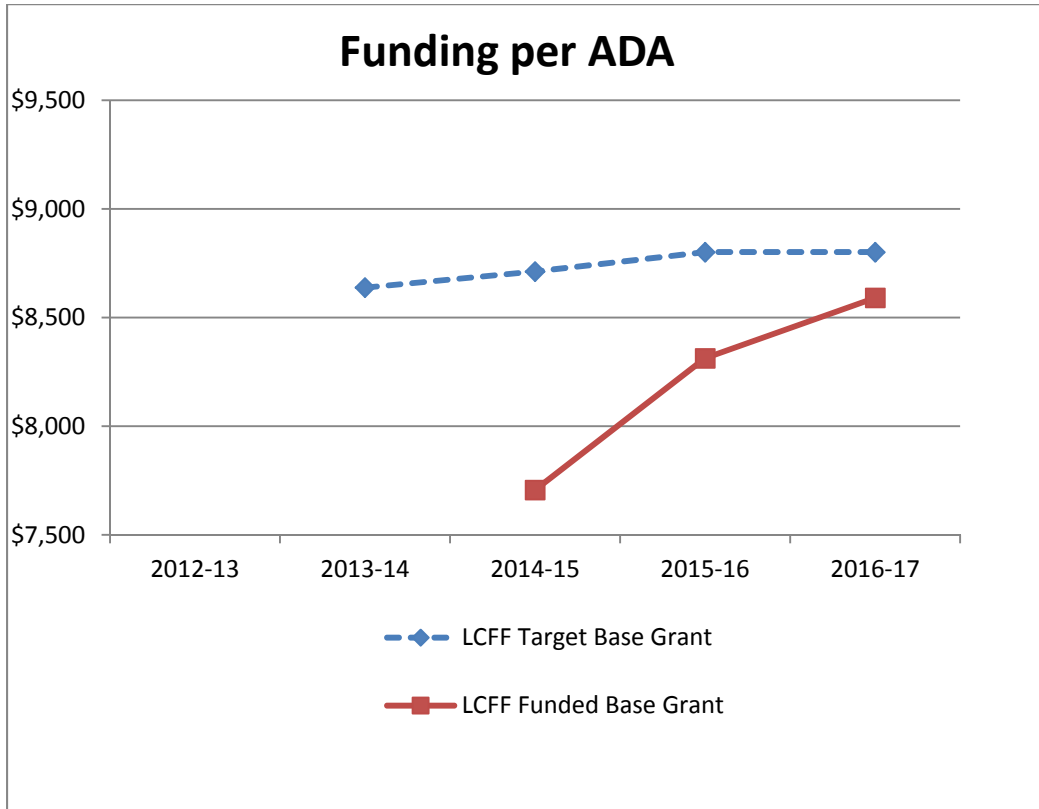
REVENUES:
LCFF Sources

For the District's 2016-17 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team ("FCMAT"). A comparison to the 2015-16 Estimated Actuals in the components of LCFF revenue is summarized in the table below.

	2015-16 Estimated Actuals	2016-17 Budget	Difference
LCFF State Aid Funding			
Base Grant	\$62,126,413	\$64,541,261	\$ 2,414,848
Supplemental/Concentration Grant	11,032,319	13,954,351	2,922,032
Total LCFF State Aid	<u>73,158,732</u>	<u>78,495,612</u>	<u>5,336,880</u>
In-Lieu taxes			-
Property Tax Transfer SBCEO for Special Education	<u>1,445,069</u>	<u>1,445,069</u>	-
Total Revenues, LCFF Sources	<u>\$74,603,801</u>	<u>\$79,940,681</u>	<u>\$ 5,336,880</u>
Funded LCFF <u>Base Grant</u> / ADA:	<u>\$ 8,302</u>	<u>\$ 8,591</u>	<u>\$ 289</u>
Funded ADA	7483	7513	

Other factors applicable to the LCFF simulator tool, as provided by the California Department of Finance, normally would include a COLA adjustment to the target base grant per ADA for the District's 9-12 grade span; however the COLA for the 16/17 year is 0.00%. The gap funding percentage is 54.84%. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District's pupils that are either low-income, English learners, or Foster youth. For 2015-16, the District's percentage was 74.64%. For the 2016-17 budget year, this average has declined to 74.33%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students.

A graphical display of the Base Grant amounts per ADA, funded and target, is presented on the following page.



Federal Revenues

Year to year changes in Federal revenues are summarized below:

2015-16 Estimated Actuals	\$ 4,538,388
2016-17 Budget year	
Increase in projected award, Perkins	13,209
Decrease in Migrant due to decline in eligible students and increase in county administrative costs	<199,561>
Dept of Rehab TPP contract termination	<185,663>
Eliminate revenues attributable to prior yr unused carryovers	<u><40,495></u>
 Total Federal Revenues 2016-17 Budget year	 <u><u>\$ 4,125,878</u></u>

State Revenues

Year to year changes in State revenues are summarized below:

2015-16 Estimated Actuals	\$ 12,653,133
2016-17 Budget year	
Removed discretionary funding at \$601/ADA that originated in 2015-16	\$ <3,920,971>
Discretionary funding \$237/ADA, funded in 2016-17	1,760,600
STRS On-behalf (directly offset by expenditures)	761,427
CTEIG grant, adjust earned revenue based on eligible expenditures (half of the grant has already been received in cash)	51,301

Mandate Block Grant, adjust based on increased ADA 4,494

State Revenues (continued)

Educator Effectiveness grant (one time, funded in 2015-16)	<578,911>
Decrease in projected award, Ag Incentive supplemental grant	<10,000>
Decrease in lottery, removed amounts attributable to prior year adjustments as well as ending balance carryover	<44,915>
Decrease in amounts for Prop 30 Energy (received 3 years' of appropriation in prior year)	<519,478>
CCPT California Career Pathways (one time, funded in 2015-16)	<u><53,758></u>

Total State Revenue 2016-17 Budget year \$ 10,102,922

Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it is the District's practice to budget local revenue when actually received. In total, local revenues ***decline*** by \$888,961 from 2015-16. Ongoing sources of local revenue amount to \$483,659 and include interest income, transportation billings for field trips, interagency fees for bus maintenance, pass through revenues from the SELPA for LCI funding (special ed), and use of facilities.

TOTAL REVENUES HAVE INCREASED BY: \$ 1,485,198

EXPENDITURES:

Salaries, Wages, and Benefits

Projected expenditures for salaries, wages, and benefits total \$70.75 million in the 2016-17 budget year. This total amounts to 78% of the District's total expenditures. Of this amount, \$8.15 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$2,491,959 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables below and on the following page. Note that there are assignments of the District's ending fund balance, related to the certificated bargaining unit.

CERTIFICATED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 659,429
Increased costs due to 1.85 percentage point increase in STRS		563,285
Increased costs due to 2.04 percentage point increase in PERS (15 members of Certificated staff are in the PERS retirement system)		22,870
Decrease due to the expiration of the QEIA program	(17.00)	(1,576,182)
New staffing:		
Counselors, LCAP Goal 4	2.00	144,739
TOSA, LCAP Goal 7, Academic Support Specialist	1.00	75,880
CERTIFICATED total	(14.00)	(109,979)

CLASSIFIED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 228,145
Increased costs due to 2.04 percentage point increase in PERS		259,442
Increased costs due to 1.85 percentage point increase in STRS		1,231
Increases due to approved reclassification requests, work calendar changes, shift differential		169,575
Cost associated with tentative agreement with bargaining unit for 3.0% salary schedule increase		477,388
New staffing:		
Attendance assistants (3)	1.50	56,088
HR benefits & recruitment specialist (0.25 in LCAP Goal 6)	1.00	49,719
Computer tech, tablet repair support LCAP Goal 5	1.00	62,193
Day-time, school year custodians 3 per site LCAP Goal 6	9.00	375,134
Bi-lingual instructional assistants (4) LCAP Goal 7	3.25	114,672
Security assistants LCAP Goal 6	3.00	98,308
Purchasing tech (1) LCAP Goal 4	0.75	28,586
CLASSIFIED total	19.50	\$ 1,920,481

MANAGEMENT/CONF	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 32,396
Increased costs due to 1.85 percentage point increase in STRS		56,515
Increased costs due to 2.04 percentage point increase in PERS		31,746
Cost associated with tentative settlement for 3.0% salary schedule increase		159,750
MANAGEMENT/CONF total	-	\$ 280,407

OTHER ITEMS	FTE	COST
STRS On-behalf (directly offset by revenues)		761,427
Retirees:		
Increase, retirement trust fund deposit		24,260
Decrease, early retiree incentive pymts		(288,333)
Decrease, post-employment retirement benefits pay as you go		(96,304)
OTHER ITEMS total	-	\$ 401,050

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital Outlay **decrease** by \$3,725,205 from the estimated actuals, as shown in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY		
Remove expenditure items in 2015/16 that are non-recurring for 2016/17:		
Expenditures supported by funding from the Discretionary Block Grant including textbooks, technology, equipment, professional development		\$ 3,609,548
Expenditures related to carryover of prior year's unused grants and/or ending balances		690,050
Expenditures related to one-time only grants (Educator Effectiveness, Ag Incentive supplemental grant, California Career Pathways Grant)		687,912
Expenditures for specific capital outlay purchases or projects		
School bus purchase		182,188
Solar Energy project evaluation consultant		112,500
Repairs including pool tile deck, parking lot gate, water damages		176,770
MAA Medi-Cal Administrative Activities		176,323
Voter survey, inventory services		38,500
PVHS scoreboard installation		20,000
Note: although budgeted in 2015/16, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2015/16 year, will be included in the District's 2016/17 1st Interim Revised Budget.		
Subtotal (decrease) removal of non-recurring expenditures		\$ (5,693,791)
Expenditures in the 2016/17 Adopted Budget		
Prop 39 California Clean Energy planned projects		987,361
Operations and maintenance equipment needs		500,000
Info Technology upgrades (VOIP at PVHS, storage array)		175,000
JCI Energy retrofit contract (amount removed from 15/16 & rebudgeted in 16/17)		229,000
Provide funding for unforeseen repairs		100,000
Vehicles for school site use (2)		58,000
Election Expense		45,000
Decrease legal & negotiations expenses		(102,444)
All other departmental adjustments		(23,331)
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY		\$ (3,725,205)

Other Outgo (debt service) and Transfers of Indirect Costs **decreased** \$437,809

TOTAL EXPENDITURES HAVE DECREASED BY: **<\$ 1,671,054>**

OTHER FINANCING SOURCES/USES reflect transfers out of the General Fund, totaling \$2,135,600. Of this amount, \$375,000 is transferred to the District's Deferred Maintenance Fund. The remaining \$1,760,600 represents 2016/17 funding from the so-called "1 time Discretionary" funds, and it is transferred to the District's Special Reserve Capital Outlay fund for facility improvement projects. These projects include replacing the RHS maintenance shop, and pool lighting, turf replacement and track resurfacing at PVHS.

TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:

Total Revenues have <u>increased</u> by:	\$ 1,485,198
Total Expenditures have <u>decreased</u> by:	1,671,054
Total Other Financing Uses have <u>increased</u> by:	<u><1,205,600></u>

Total change of "Increase (Decrease) in Fund Balance": \$ 1,950,653

The District's Fund Balance:

- Note that this proposed budget contains several one-time items associated with discretionary funding and capital outlay contained in the 2016/17 Adopted Budget.
- There is an assignment in the ending fund balance for the Certificated bargaining unit in the amount of \$3,616,817.
- After providing for the above referenced amount, non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$123,189.
- Remember that there are **no minimum funding level requirements** contained in the LCFF law. So while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue. Additionally, the gap percentage funding factor is subject to revision by the California Department of Finance throughout the year, and efforts to enact legislative reform to hold districts harmless for such changes have so far been unsuccessful.
- The next budget event to happen will be the official adoption of the State's budget for the 2016/17 year, which should occur in mid- to late June. Stay tuned....

Santa Maria Joint Union High School District			
2016/17 ADOPTED BUDGET- MULTI YEAR PROJECTION - GENERAL FUND			
	2016/17	2017/18	2018/19
	Total	Total	Total
Current year enrollment	7,947	8,151	8,482
Projected Actual ADA	7513	7705	8017
Projected Funded ADA (greater of)	7446	7705	8017
Beginning Balance	5,466,841	7,140,433	11,291,166
Revenues			
LCFF Sources	79,940,681	86,299,354	91,133,430
Federal Revenues	4,125,878	4,125,878	4,125,878
State Revenues	10,102,922	7,650,488	7,650,488
Local Revenues	483,659	433,659	433,659
Total Revenues	94,653,140	98,509,379	103,343,455
Expenditures			
1000 Certificated Salaries	35,830,766	36,623,805	37,679,850
2000 Classified Salaries	15,456,569	15,620,224	15,741,017
3000 Employee Benefits	19,540,872	20,801,354	22,171,595
4000 Books & Supplies	6,614,235	8,037,017	8,324,322
5000 Services and Other Operating	11,037,593	12,322,456	12,461,101
6000 Capital Outlay	2,130,361	315,000	315,000
		-	-
Other Outgo, debt service, State Sp. S	401,182	465,105	478,106
Direct Support/Indirect Cost	(167,629)	(201,315)	(201,315)
Total Expenditures	90,843,948	93,983,646	96,969,674
Operating Surplus/(Deficit)	3,809,192	4,525,733	6,373,781
Transfers Out	(2,135,600)	(375,000)	(375,000)
Increase (Decrease) in Fund Balance	1,673,592	4,150,733	5,998,781
Ending Fund Balance	7,140,433	11,291,166	17,289,947
Components of Ending Fund Balance			
Nonspendable (revolving cash, stor	168,846	168,846	168,846
Economic uncertainty reserve	2,897,883	2,830,760	2,920,341
Restricted programs ending balance	333,696	84,215	-
Certificated bargaining unit	3,616,817	6,027,225	8,470,637
Unappropriated amount, General Fu	123,191	2,180,120	5,730,123

All ongoing sources of Revenues and Expenditures from the 2016/17 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Adopted Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2016-17	2017-18	2018-19
LCFF State Aid Funding			
Base Grant	\$64,541,261	\$68,263,758	\$72,589,322
Supplemental/Concentration Grant	13,954,351	16,590,527	17,099,039
Total LCFF State Aid	78,495,612	84,854,285	89,688,361
Property Tax Transfer SBCEO for Special Education	1,445,069	1,445,069	1,445,069
Total Revenues, LCFF Sources	\$79,940,681	\$86,299,354	\$91,133,430
Funded LCFF <u>Base Grant</u> / ADA:	\$ 8,591	\$ 8,860	\$ 9,054
Funded ADA (includes COE)	7513	7705	8017

- In 2017/18, revenues from LCFF sources **increase** from 2016/17 by \$6,358,673. Of this amount, \$2,636,176 is attributable to an increase in supplemental/concentration grant funding and is required to be expended on increasing services for the District’s target population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$8,860.
- In 2018/19, revenues from LCFF sources **increase** from 2017/18 by \$4,834,076. The amount of the increase attributable to the District’s FRPM/EL population is \$508,512. The estimated funded LCFF base grant per ADA is \$9,054.

Federal Revenues

- As of budget adoption, Federal Revenues are projected to remain unchanged for the next two subsequent years.

State Revenues

- In 2017/18 State Revenues **decrease** by \$2,452,434 from 2016/17, as follows:
 - Discretionary funding \$1,760,600
 - Prop 39 California Clean Energy Jobs Act 324,739
 - California Career Pathways Trust grant 299,813
 - CTEIG Calif. Career Tech Ed grant 67,282
- In 2018/19 State Revenues remain unchanged from 2017/18.

Local Revenues

- Local Revenues include interest earnings, facility use fees, and a variety of reimbursements and fee-for-service programs. Typically the District adjusts its budget for Local Revenues based on actual receipts and reimbursements. Beginning in 2017/18, local revenues decrease by \$50,000 due to the elimination of the CAPP grant program. This grant is budgeted each year once award confirmation is received.
- For 2018/19, Local Revenues remain unchanged from 2017/18.

EXPENDITURES

Salaries, wages and benefits:

- Step and Longevity increases for all employees of \$827,220 for 2017/18 and \$790,719 for 2018/19.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a net decrease of \$107,635 in 2017/18 and \$110,332 in 2018/19.
- In 2017/18 there is an **increase** of \$586,635 for approximately 7 certificated FTEs in support of increased enrollment. In 2018/19 there is an **increase** of \$951,850 for approximately 12 FTEs in support of increased enrollment.
- Legislation passed last year has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The rate increases for the subsequent two years are 1.85 percentage points in each year. Therefore there is an increase of \$673,140 in 2017/18 and \$680,228 in 2018/19.
- Similarly, while not set in statute, the rates for the District's contribution to the Public Employees' Retirement System are projected by the PERS board annually. For 2017/18 the increase is 1.61 percentage points, or \$251,798 in expense. For 2018/19 the increase is \$251,856 corresponding to a rate increase of 1.60 percentage points.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$86,017 in 2017/18, and decreases by \$4,741 in 2018/19. An actuarial study is required bi-annually and the next study will be due for the 2016/17 school year. Projected amounts for pay as you go retiree payments will be updated when the new report is received.
- In 2013/14 the District offered an early retirement incentive program, and eligible participants could choose to take the payout of \$50,000 in installments varying from two to five years. The payments began in the 2014/15 school year. Payments of \$122,500 are included in the budget year. The remaining balance as of the end of the 2016/17 year is \$32,500 of which \$22,500 is payable in 2017/18 and the final payment of \$10,000 is due in 2018/19.
- In total, costs for salaries, wages, and benefits **increase** from 2016/17 to 2017/18 by \$2,217,176 and **increase** from 2017/18 to 2018/19 by \$2,547,080. All of the changes noted above are summarized in the table on the following page.

- PLEASE NOTE: There are no COLA increases for salaries and benefits included in 2017/18 or 2018/19, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS			
2016/17 balance			\$ 70,828,207
2017/18			
Step-column costs		827,220	
STRS rate increase 1.85 percentage points		673,140	
PERS rate increase 1.62 percentage points		251,798	
Staffing increases due to increased enrollment		586,635	
Increase in retiree health benefits pay as you go		86,017	
Estimated annual retirements 5 FTE's		(107,635)	
Reduction in early retirement incentive pymts		(99,999)	
Total change from 2016/17 to 2017/18			2,217,176
2017/18 balance			73,045,383
2018/19			
Step-column costs		790,719	
STRS rate increase 1.85 percentage points		680,228	
PERS rate increase 1.60% percentage points		251,856	
Staffing increases due to increased enrollment		951,850	
Decrease in retiree health benefits pay as you go		(4,741)	
Estimated annual retirements 5 FTE's		(110,332)	
Reduction in early retirement incentive pymts		(12,500)	
Total change from 2017/18 to 2018/19			2,547,080
2018/19 balance			\$ 75,592,463

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below.

SUPPLIES, SERVICES, CAPITAL OUTLAY			
2016/17 balance			\$ 19,782,189
2017/18			
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue	\$ 2,636,176	
	School site allocations based on ADA increase	14,400	
	Adjust projected expenditure in restricted programs subject to available funding	269,061	
	Remove expenditures associated with one time grants:		
	CCPT California Career Pathways	(168,000)	
	Prop 30 California Clean Energy (approved project schedule subject to funds availability and phasing over several years)	(1,037,361)	
	CAPP grant	(19,888)	
	Non-recurring equipment and capital outlay		
	JCI Contract	(229,000)	
	Technology infrastructure VOIP at PVHS and storage array upgrade	(175,000)	
	Maintenance & operations equipment, student furniture	(290,000)	
	Vehicle purchase	(56,000)	
	Transportation ID card printer	(1,105)	
	Actuarial & self insurance study (bi-annual)	(6,000)	
	Elections Expense	(45,000)	
	Total change from 2016/17 to 2017/18		892,283
2017/18 balance			20,674,472
2017/18			
	School site allocations based on ADA increase	23,400	
	Actuarial & self insurance study (bi-annual)	51,000	
	Adjust projected expenditure in restricted programs subject to available funding	(156,961)	
	Decrease in LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue	508,512	
	Total change from 2017/18 to 2018/19		425,951
2018/19 balance			\$ 21,100,423

Other Outgo

- Other outgo includes the District's required payments for debt service including Certificates of Participation ("COPs") and PG&E financing, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$465,105 in 2017/18, and in \$478,106 in 2018/19.

Other Financing Uses

- The budget year includes transfers out in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. The District is continuing to budget a transfer of \$375,000 per year for necessary deferred maintenance projects. A transfer to the District's special reserve fund for capital outlay for facility projects in the amount of \$1,760,600 is included in the budget year, and eliminated in the succeeding years.
- Additionally, the transfer of Needy Meal revenues to the Cafeteria Fund, which has typically been \$250,000 in the past, is not reflected in the budget and two succeeding years. The need for this transfer is monitored on an ongoing basis. Depending upon reserve levels and food costs, this transfer may need reinstating in future years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Support Services- 2560 Skyway Drive
Date: June 10, 2016

Place: Support Services-2560 Skyway Dr
Date: June 14, 2016
Time: 06:30 PM

Adoption Date: June 21, 2016

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

Contact person for additional information on the budget reports:

Name: Mary Andrade

Telephone: 805-922-4573 ext 4405

Title: Budget Manager

E-mail: mandrade@smjuhsd.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
			X	
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 21, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Tracy Marsh
Title: Asst. Supt. of Human Resources
Telephone: 805-922-4573 ext 4301
E-mail: tmarsh@smjuhsd.org

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,158,732.00	1,445,069.00	74,603,801.00	78,495,612.00	1,445,069.00	79,940,681.00	7.2%
2) Federal Revenue		8100-8299	0.00	4,538,387.97	4,538,387.97	0.00	4,125,878.00	4,125,878.00	-9.1%
3) Other State Revenue		8300-8599	5,413,334.42	7,239,798.39	12,653,132.81	3,237,107.00	6,865,814.69	10,102,921.69	-20.2%
4) Other Local Revenue		8600-8799	568,212.72	804,406.94	1,372,619.66	275,184.70	208,474.00	483,658.70	-64.8%
5) TOTAL, REVENUES			79,140,279.14	14,027,662.30	93,167,941.44	82,007,903.70	12,645,235.69	94,653,139.39	1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,850,485.13	6,107,313.51	35,957,798.64	31,332,184.20	4,498,581.35	35,830,765.55	-0.4%
2) Classified Salaries		2000-2999	10,389,055.57	3,744,878.74	14,133,934.31	11,450,612.50	4,005,955.92	15,456,568.42	9.4%
3) Employee Benefits		3000-3999	13,075,906.98	5,168,607.24	18,244,514.22	13,999,056.53	5,541,814.92	19,540,871.45	7.1%
4) Books and Supplies		4000-4999	8,515,945.31	2,167,007.33	10,682,952.64	4,538,796.52	2,075,438.01	6,614,234.53	-38.1%
5) Services and Other Operating Expenditures		5000-5999	6,488,643.47	5,048,367.80	11,537,011.27	7,022,374.36	4,015,219.46	11,037,593.82	-4.3%
6) Capital Outlay		6000-6999	976,435.38	310,995.00	1,287,430.38	800,000.00	1,330,361.00	2,130,361.00	65.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	839,653.42	0.00	839,653.42	401,181.75	0.00	401,181.75	-52.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,043,553.76)	875,260.58	(168,293.18)	(826,836.20)	659,206.52	(167,629.68)	-0.4%
9) TOTAL, EXPENDITURES			69,092,571.50	23,422,430.20	92,515,001.70	68,717,369.66	22,126,577.18	90,843,946.84	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,047,707.64	(9,394,767.90)	652,939.74	13,290,534.04	(9,481,341.49)	3,809,192.55	483.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	555,000.00	375,000.00	930,000.00	1,760,600.00	375,000.00	2,135,600.00	129.6%
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	(8,406,499.83)	8,406,499.83	0.00	(9,073,417.98)	9,073,417.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,961,499.83)	8,031,499.83	(930,000.00)	(10,834,017.98)	8,698,417.98	(2,135,600.00)	129.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,086,207.81	(1,363,268.07)	(277,060.26)	2,456,516.06	(782,923.51)	1,673,592.55	-704.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
2) Ending Balance, June 30 (E + F1e)									
			4,350,219.89	1,116,621.28	5,466,841.17	6,806,735.95	333,697.77	7,140,433.72	30.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores									
		9712	162,238.90	0.00	162,238.90	153,646.00	0.00	153,646.00	-5.3%
Prepaid Expenditures									
		9713	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,116,621.28	1,116,621.28	0.00	333,697.77	333,697.77	-70.1%
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	1,239,415.00	0.00	1,239,415.00	3,616,817.00	0.00	3,616,817.00	191.8%
	0000	9780				2,494,075.00		2,494,075.00	
	0000	9780				1,122,742.00		1,122,742.00	
	0000	9780	1,239,415.00		1,239,415.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	2,840,533.00	0.00	2,840,533.00	2,897,883.00	0.00	2,897,883.00	2.0%
Unassigned/Unappropriated Amount									
		9790	92,832.99	0.00	92,832.99	123,189.95	0.00	123,189.95	32.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,455,742.19	(4,468,513.06)	10,987,229.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	3,003.00	0.00	3,003.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	284,869.16	0.00	284,869.16				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	24,574.37	0.00	24,574.37				
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	162,238.90	0.00	162,238.90				
7) Prepaid Expenditures		9330	200.00	0.00	200.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,945,627.62	(4,468,513.06)	11,477,114.56				
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	956,411.71	16.51	956,428.22				
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			956,411.71	16.51	956,428.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,989,215.91	(4,468,529.57)	10,520,686.34				

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 SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	33,462,672.00	0.00	33,462,672.00	38,274,288.00	0.00	38,274,288.00	14.4%
Education Protection Account State Aid - Current Year		8012	11,576,387.00	0.00	11,576,387.00	11,584,610.00	0.00	11,584,610.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	140,295.00	0.00	140,295.00	140,295.00	0.00	140,295.00	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	24,354,935.00	0.00	24,354,935.00	24,112,878.00	0.00	24,112,878.00	-1.0%
Unsecured Roll Taxes		8042	1,128,157.00	0.00	1,128,157.00	1,127,866.00	0.00	1,127,866.00	0.0%
Prior Years' Taxes		8043	(50,729.00)	0.00	(50,729.00)	(50,729.00)	0.00	(50,729.00)	0.0%
Supplemental Taxes		8044	577,834.00	0.00	577,834.00	835,650.00	0.00	835,650.00	44.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,679,737.00	0.00	1,679,737.00	2,153,124.00	0.00	2,153,124.00	28.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	285,942.00	0.00	285,942.00	314,128.00	0.00	314,128.00	9.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,004.00	0.00	7,004.00	7,004.00	0.00	7,004.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,502.00)	0.00	(3,502.00)	(3,502.00)	0.00	(3,502.00)	0.0%
Subtotal, LCFF Sources			73,158,732.00	0.00	73,158,732.00	78,495,612.00	0.00	78,495,612.00	7.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,445,069.00	1,445,069.00	0.00	1,445,069.00	1,445,069.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,158,732.00	1,445,069.00	74,603,801.00	78,495,612.00	1,445,069.00	79,940,681.00	7.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,191,627.00	1,191,627.00	0.00	1,191,627.00	1,191,627.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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		1,713,286.00	1,713,286.00		1,713,286.00	1,713,286.00	0.0%
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		248,616.00	248,616.00		231,066.00	231,066.00	-7.1%
NCLB: Title III, Immigrant Education Program	4201	8290		10,779.00	10,779.00		10,779.00	10,779.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		215,583.00	215,583.00		192,638.00	192,638.00	-10.6%
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		652,157.00	652,157.00		452,596.00	452,596.00	-30.6%
Vocational and Applied Technology Education	3500-3699	8290		239,677.00	239,677.00		252,886.00	252,886.00	5.5%
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	0.00	266,662.97	266,662.97	0.00	81,000.00	81,000.00	-69.6%
TOTAL, FEDERAL REVENUE			0.00	4,538,387.97	4,538,387.97	0.00	4,125,878.00	4,125,878.00	-9.1%
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		2,154,666.00	2,154,666.00		2,154,666.00	2,154,666.00	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	411,233.20	0.00	411,233.20	415,727.00	0.00	415,727.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	1,081,130.22	335,222.01	1,416,352.23	1,060,780.00	310,657.00	1,371,437.00	-3.2%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		844,217.00	844,217.00		324,739.00	324,739.00	-61.5%
Career Technical Education Incentive Grant Program	6387	8590		15,980.15	15,980.15		67,281.63	67,281.63	321.0%
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	3,920,971.00	3,889,713.23	7,810,684.23	1,760,600.00	4,008,471.06	5,769,071.06	-26.1%
TOTAL, OTHER STATE REVENUE			5,413,334.42	7,239,798.39	12,653,132.81	3,237,107.00	6,865,814.69	10,102,921.69	-20.2%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	0.00	25,000.00	30,000.00	0.00	30,000.00	20.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	32,190.00	303,613.07	335,803.07	15,000.00	8,474.00	23,474.00	-93.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	65,000.00	0.00	65,000.00	80,000.00	0.00	80,000.00	23.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	3,502.00	0.00	3,502.00	3,502.00	0.00	3,502.00	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	442,520.72	4,651.55	447,172.27	146,682.70	0.00	146,682.70	-67.2%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		496,142.32	496,142.32		200,000.00	200,000.00	-59.7%
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			568,212.72	804,406.94	1,372,619.66	275,184.70	208,474.00	483,658.70	-64.8%
TOTAL, REVENUES			79,140,279.14	14,027,662.30	93,167,941.44	82,007,903.70	12,645,235.69	94,653,139.39	1.6%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,623,730.15	5,096,578.66	29,720,308.81	25,411,135.05	3,628,378.85	29,039,513.90	-2.3%
Certificated Pupil Support Salaries		1200	1,649,268.95	371,573.56	2,020,842.51	1,986,545.90	253,909.46	2,240,455.36	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,830,639.07	140,567.14	2,971,206.21	3,016,358.60	65,203.24	3,081,561.84	3.7%
Other Certificated Salaries		1900	746,846.96	498,594.15	1,245,441.11	918,144.65	551,089.80	1,469,234.45	18.0%
TOTAL, CERTIFICATED SALARIES			29,850,485.13	6,107,313.51	35,957,798.64	31,332,184.20	4,498,581.35	35,830,765.55	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	484,713.99	1,877,428.14	2,362,142.13	573,574.67	2,058,570.48	2,632,145.15	11.4%
Classified Support Salaries		2200	5,651,760.42	1,259,511.06	6,911,271.48	6,315,579.05	1,294,936.32	7,610,515.37	10.1%
Classified Supervisors' and Administrators' Salaries		2300	1,171,655.60	207,124.08	1,378,779.68	1,208,098.67	208,631.64	1,416,730.31	2.8%
Clerical, Technical and Office Salaries		2400	3,064,550.56	355,542.11	3,420,092.67	3,318,235.11	396,211.44	3,714,446.55	8.6%
Other Classified Salaries		2900	16,375.00	45,273.35	61,648.35	35,125.00	47,606.04	82,731.04	34.2%
TOTAL, CLASSIFIED SALARIES			10,389,055.57	3,744,878.74	14,133,934.31	11,450,612.50	4,005,955.92	15,456,568.42	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,154,954.34	2,677,309.97	5,832,264.31	3,868,790.15	3,364,976.65	7,233,766.80	24.0%
PERS		3201-3202	1,251,414.73	503,001.03	1,754,415.76	1,601,026.44	610,760.35	2,211,786.79	26.1%
OASDI/Medicare/Alternative		3301-3302	1,188,259.12	388,098.36	1,576,357.48	1,281,031.36	380,229.94	1,661,261.30	5.4%
Health and Welfare Benefits		3401-3402	5,125,496.74	1,199,416.87	6,324,913.61	5,101,967.94	970,164.30	6,072,132.24	-4.0%
Unemployment Insurance		3501-3502	19,286.69	4,635.49	23,922.18	20,408.82	4,018.76	24,427.58	2.1%
Workers' Compensation		3601-3602	1,063,431.05	255,401.67	1,318,832.72	1,068,640.90	210,424.92	1,279,065.82	-3.0%
OPEB, Allocated		3701-3702	368,058.31	140,743.85	508,802.16	411,257.92	1,240.00	412,497.92	-18.9%
OPEB, Active Employees		3751-3752	499,173.00	0.00	499,173.00	523,433.00	0.00	523,433.00	4.9%
Other Employee Benefits		3901-3902	405,833.00	0.00	405,833.00	122,500.00	0.00	122,500.00	-69.8%
TOTAL, EMPLOYEE BENEFITS			13,075,906.98	5,168,607.24	18,244,514.22	13,999,056.53	5,541,814.92	19,540,871.45	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,269,166.00	413,947.29	2,683,113.29	260,200.00	0.00	260,200.00	-90.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	336.00	10.00	346.00	New
Materials and Supplies		4300	3,527,579.51	1,539,614.45	5,067,193.96	2,037,773.69	1,945,276.04	3,983,049.73	-21.4%
Noncapitalized Equipment		4400	2,719,199.80	213,445.59	2,932,645.39	2,240,486.83	130,151.97	2,370,638.80	-19.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,515,945.31	2,167,007.33	10,682,952.64	4,538,796.52	2,075,438.01	6,614,234.53	-38.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,024,945.00	3,137,829.00	4,162,774.00	1,347,620.00	3,176,903.00	4,524,523.00	8.7%
Travel and Conferences		5200	894,886.21	405,711.04	1,300,597.25	744,097.29	346,812.58	1,090,909.87	-16.1%
Dues and Memberships		5300	91,493.83	12,096.00	103,589.83	114,426.83	428.00	114,854.83	10.9%
Insurance		5400 - 5450	403,540.20	0.00	403,540.20	429,267.00	0.00	429,267.00	6.4%
Operations and Housekeeping Services		5500	1,557,888.00	3,000.00	1,560,888.00	1,595,890.00	0.00	1,595,890.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	626,092.77	159,431.00	785,523.77	1,105,534.68	203,336.00	1,308,870.68	66.6%
Transfers of Direct Costs		5710	(296,248.60)	296,248.60	0.00	(79,506.69)	79,506.69	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,039,056.74	996,918.06	3,035,974.80	1,604,844.25	188,908.19	1,793,752.44	-40.9%
Communications		5900	146,989.32	37,134.10	184,123.42	160,201.00	19,325.00	179,526.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,488,643.47	5,048,367.80	11,537,011.27	7,022,374.36	4,015,219.46	11,037,593.82	-4.3%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	23,670.00	0.00	23,670.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	35,600.00	0.00	35,600.00	229,000.00	1,037,361.00	1,266,361.00	3457.2%
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	766,352.30	310,995.00	1,077,347.30	571,000.00	293,000.00	864,000.00	-19.8%
Equipment Replacement		6500	150,813.08	0.00	150,813.08	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			976,435.38	310,995.00	1,287,430.38	800,000.00	1,330,361.00	2,130,361.00	65.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	420,346.00	0.00	420,346.00	53,196.75	0.00	53,196.75	-87.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	75,789.00	0.00	75,789.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	86,089.72	0.00	86,089.72	80,639.00	0.00	80,639.00	-6.3%
Other Debt Service - Principal		7439	257,428.70	0.00	257,428.70	267,346.00	0.00	267,346.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			839,653.42	0.00	839,653.42	401,181.75	0.00	401,181.75	-52.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(875,260.58)	875,260.58	0.00	(659,206.52)	659,206.52	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(168,293.18)	0.00	(168,293.18)	(167,629.68)	0.00	(167,629.68)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,043,553.76)	875,260.58	(168,293.18)	(826,836.20)	659,206.52	(167,629.68)	-0.4%
TOTAL, EXPENDITURES			69,092,571.50	23,422,430.20	92,515,001.70	68,717,369.66	22,126,577.18	90,843,946.84	-1.8%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	555,000.00	0.00	555,000.00	1,760,600.00	0.00	1,760,600.00	217.2%
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	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			555,000.00	375,000.00	930,000.00	1,760,600.00	375,000.00	2,135,600.00	129.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,406,499.83)	8,406,499.83	0.00	(9,073,417.98)	9,073,417.98	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			(8,406,499.83)	8,406,499.83	0.00	(9,073,417.98)	9,073,417.98	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,961,499.83)	8,031,499.83	(930,000.00)	(10,834,017.98)	8,698,417.98	(2,135,600.00)	129.6%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,158,732.00	1,445,069.00	74,603,801.00	78,495,612.00	1,445,069.00	79,940,681.00	7.2%
2) Federal Revenue		8100-8299	0.00	4,538,387.97	4,538,387.97	0.00	4,125,878.00	4,125,878.00	-9.1%
3) Other State Revenue		8300-8599	5,413,334.42	7,239,798.39	12,653,132.81	3,237,107.00	6,865,814.69	10,102,921.69	-20.2%
4) Other Local Revenue		8600-8799	568,212.72	804,406.94	1,372,619.66	275,184.70	208,474.00	483,658.70	-64.8%
5) TOTAL, REVENUES			79,140,279.14	14,027,662.30	93,167,941.44	82,007,903.70	12,645,235.69	94,653,139.39	1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		38,165,168.60	15,978,098.22	54,143,266.82	35,113,205.03	14,548,839.99	49,662,045.02	-8.3%
2) Instruction - Related Services	2000-2999		9,287,604.57	2,678,248.22	11,965,852.79	10,209,209.96	2,046,026.75	12,255,236.71	2.4%
3) Pupil Services	3000-3999		7,478,614.16	1,331,130.35	8,809,744.51	7,695,458.90	1,241,761.29	8,937,220.19	1.4%
4) Ancillary Services	4000-4999		2,206,770.74	224,992.92	2,431,763.66	2,634,594.30	132,740.02	2,767,334.32	13.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,374,634.87	958,481.39	4,333,116.26	3,826,780.80	708,143.11	4,534,923.91	4.7%
8) Plant Services	8000-8999		7,740,125.14	2,251,479.10	9,991,604.24	8,836,938.92	3,449,066.02	12,286,004.94	23.0%
9) Other Outgo	9000-9999	Except 7600-7699	839,653.42	0.00	839,653.42	401,181.75	0.00	401,181.75	-52.2%
10) TOTAL, EXPENDITURES			69,092,571.50	23,422,430.20	92,515,001.70	68,717,369.66	22,126,577.18	90,843,946.84	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,047,707.64	(9,394,767.90)	652,939.74	13,290,534.04	(9,481,341.49)	3,809,192.55	483.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	555,000.00	375,000.00	930,000.00	1,760,600.00	375,000.00	2,135,600.00	129.6%
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	(8,406,499.83)	8,406,499.83	0.00	(9,073,417.98)	9,073,417.98	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,961,499.83)	8,031,499.83	(930,000.00)	(10,834,017.98)	8,698,417.98	(2,135,600.00)	129.6%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,086,207.81	(1,363,268.07)	(277,060.26)	2,456,516.06	(782,923.51)	1,673,592.55	-704.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,264,012.08	2,479,889.35	5,743,901.43	4,350,219.89	1,116,621.28	5,466,841.17	-4.8%
2) Ending Balance, June 30 (E + F1e)			4,350,219.89	1,116,621.28	5,466,841.17	6,806,735.95	333,697.77	7,140,433.72	30.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	162,238.90	0.00	162,238.90	153,646.00	0.00	153,646.00	-5.3%
Prepaid Expenditures		9713	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,116,621.28	1,116,621.28	0.00	333,697.77	333,697.77	-70.1%
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	1,239,415.00	0.00	1,239,415.00	3,616,817.00	0.00	3,616,817.00	191.8%
2015-16 Certificated bargaining unit	0000	9780				2,494,075.00		2,494,075.00	
2016-17 Certificated bargaining unit	0000	9780				1,122,742.00		1,122,742.00	
2015-16 Certificated bargaining unit	0000	9780	1,239,415.00		1,239,415.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,840,533.00	0.00	2,840,533.00	2,897,883.00	0.00	2,897,883.00	2.0%
Unassigned/Unappropriated Amount		9790	92,832.99	0.00	92,832.99	123,189.95	0.00	123,189.95	32.7%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.83
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.00	0.42
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.06	0.00
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Fo	0.01	0.01
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.00	0.22
5640	Medi-Cal Billing Option	195,103.76	124,800.84
6230	California Clean Energy Jobs Act	921,397.00	208,775.00
6300	Lottery: Instructional Materials	0.33	0.33
7400	Quality Education Investment Act	0.67	0.67
7810	Other Restricted State	0.01	0.01
9010	Other Restricted Local	119.44	119.44
Total, Restricted Balance		1,116,621.28	333,697.77

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,002,200.00	2,000,000.00	-0.1%
3) Other State Revenue		8300-8599	200,200.00	400,000.00	99.8%
4) Other Local Revenue		8600-8799	854,500.00	751,000.00	-12.1%
5) TOTAL, REVENUES			3,056,900.00	3,151,000.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,038,200.91	1,129,851.89	8.8%
3) Employee Benefits		3000-3999	232,507.64	258,755.48	11.3%
4) Books and Supplies		4000-4999	1,987,000.00	1,931,000.00	-2.8%
5) Services and Other Operating Expenditures		5000-5999	35,700.00	87,500.00	145.1%
6) Capital Outlay		6000-6999	750,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	168,293.18	167,629.68	-0.4%
9) TOTAL, EXPENDITURES			4,211,701.73	3,574,737.05	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,154,801.73)	(423,737.05)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,154,801.73)	(423,737.05)	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,815,547.74	660,746.01	-63.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,815,547.74	660,746.01	-63.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,815,547.74	660,746.01	-63.6%
2) Ending Balance, June 30 (E + F1e)			660,746.01	237,008.96	-64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	74,749.22	0.00	-100.0%
Prepaid Expenditures		9713	3,325.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			582,671.79	237,008.96	-59.3%
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	1,304,103.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	669.00		
b) in Banks		9120	2,664.00		
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	74,749.22		
7) Prepaid Expenditures		9330	3,325.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,385,510.97		
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	425.79		
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			425.79		
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)			1,385,085.18		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,002,200.00	2,000,000.00	-0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,002,200.00	2,000,000.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	200,200.00	400,000.00	99.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,200.00	400,000.00	99.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	851,000.00	746,000.00	-12.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,400.00	2,500.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	2,500.00	2400.0%
TOTAL, OTHER LOCAL REVENUE			854,500.00	751,000.00	-12.1%
TOTAL, REVENUES			3,056,900.00	3,151,000.00	3.1%

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	763,088.63	805,808.11	5.6%
Classified Supervisors' and Administrators' Salaries		2300	92,256.00	95,023.68	3.0%
Clerical, Technical and Office Salaries		2400	38,856.28	40,140.10	3.3%
Other Classified Salaries		2900	144,000.00	188,880.00	31.2%
TOTAL, CLASSIFIED SALARIES			1,038,200.91	1,129,851.89	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,927.46	104,687.28	24.7%
OASDI/Medicare/Alternative		3301-3302	64,698.81	68,366.52	5.7%
Health and Welfare Benefits		3401-3402	56,181.63	57,407.62	2.2%
Unemployment Insurance		3501-3502	422.81	446.81	5.7%
Workers' Compensation		3601-3602	27,276.93	27,847.25	2.1%
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			232,507.64	258,755.48	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,700.00	11,000.00	42.9%
Noncapitalized Equipment		4400	30,000.00	30,000.00	0.0%
Food		4700	1,949,300.00	1,890,000.00	-3.0%
TOTAL, BOOKS AND SUPPLIES			1,987,000.00	1,931,000.00	-2.8%

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	2,400.00	2,900.00	20.8%
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	12,000.00	25,000.00	108.3%
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	20,000.00	58,000.00	190.0%
Communications		5900	1,300.00	1,600.00	23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,700.00	87,500.00	145.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	750,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,000.00	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	168,293.18	167,629.68	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,293.18	167,629.68	-0.4%
TOTAL, EXPENDITURES			4,211,701.73	3,574,737.05	-15.1%

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	2,002,200.00	2,000,000.00	-0.1%
3) Other State Revenue		8300-8599	200,200.00	400,000.00	99.8%
4) Other Local Revenue		8600-8799	854,500.00	751,000.00	-12.1%
5) TOTAL, REVENUES			3,056,900.00	3,151,000.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,043,408.55	3,407,107.37	-15.7%
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		168,293.18	167,629.68	-0.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,211,701.73	3,574,737.05	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,154,801.73)	(423,737.05)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,154,801.73)	(423,737.05)	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,815,547.74	660,746.01	-63.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,815,547.74	660,746.01	-63.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,815,547.74	660,746.01	-63.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	74,749.22	0.00	-100.0%
Prepaid Expenditures		9713	3,325.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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	567,611.67	221,948.84
5330	Child Nutrition: Summer Food Service Program Operations	15,060.12	15,060.12
Total, Restricted Balance		<u>582,671.79</u>	<u>237,008.96</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,600.00	-20.0%
5) TOTAL, REVENUES			2,000.00	1,600.00	-20.0%
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	22,781.00	22,000.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	190,260.00	456,000.00	139.7%
6) Capital Outlay		6000-6999	245,700.00	120,000.00	-51.2%
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			458,741.00	598,000.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(456,741.00)	(596,400.00)	30.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(81,741.00)	(221,400.00)	170.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	451,599.37	369,858.37	-18.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			451,599.37	369,858.37	-18.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			451,599.37	369,858.37	-18.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	369,858.37	148,458.37	-59.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,442.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	268.00		
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			5,710.24		
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)			5,710.24		

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%
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	2,000.00	1,600.00	-20.0%
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			2,000.00	1,600.00	-20.0%
TOTAL, REVENUES			2,000.00	1,600.00	-20.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	22,781.00	22,000.00	-3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,781.00	22,000.00	-3.4%

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	75,000.00	245,000.00	226.7%
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	115,260.00	211,000.00	83.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,260.00	456,000.00	139.7%
CAPITAL OUTLAY					
Land Improvements		6170	245,700.00	120,000.00	-51.2%
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			245,700.00	120,000.00	-51.2%
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			458,741.00	598,000.00	30.4%

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	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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)			375,000.00	375,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,600.00	-20.0%
5) TOTAL, REVENUES			2,000.00	1,600.00	-20.0%
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		458,741.00	598,000.00	30.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			458,741.00	598,000.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(456,741.00)	(596,400.00)	30.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(81,741.00)	(221,400.00)	170.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,599.37	369,858.37	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,599.37	369,858.37	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,599.37	369,858.37	-18.1%
2) Ending Balance, June 30 (E + F1e)			369,858.37	148,458.37	-59.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	369,858.37	148,458.37	-59.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	4,500.00	4,100.00	-8.9%
5) TOTAL, REVENUES			4,500.00	4,100.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			4,500.00	4,100.00	-8.9%
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)			4,500.00	4,100.00	-8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,197,426.32	1,201,926.32	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,197,426.32	1,201,926.32	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,197,426.32	1,201,926.32	0.4%
2) Ending Balance, June 30 (E + F1e)			1,201,926.32	1,206,026.32	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,201,926.32	1,206,026.32	0.3%
Assigned	0000	9780		1,206,026.32	
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	1,200,422.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	701.00		
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			1,201,123.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			1,201,123.12		

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%
Interest		8660	4,500.00	4,100.00	-8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,100.00	-8.9%
TOTAL, REVENUES			4,500.00	4,100.00	-8.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	4,500.00	4,100.00	-8.9%
5) TOTAL, REVENUES			4,500.00	4,100.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			4,500.00	4,100.00	-8.9%
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)			4,500.00	4,100.00	-8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,197,426.32	1,201,926.32	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,197,426.32	1,201,926.32	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,197,426.32	1,201,926.32	0.4%
2) Ending Balance, June 30 (E + F1e)			1,201,926.32	1,206,026.32	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,201,926.32	1,206,026.32	0.3%
Assigned	0000	9780		1,206,026.32	
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
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	193,500.00	207,000.00	7.0%
5) TOTAL, REVENUES			193,500.00	207,000.00	7.0%
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	3,000.00	341.17	-88.6%
5) Services and Other Operating Expenditures		5000-5999	205,535.00	21,526.64	-89.5%
6) Capital Outlay		6000-6999	17,648,471.00	7,870,023.41	-55.4%
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			17,857,006.00	7,891,891.22	-55.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,663,506.00)	(7,684,891.22)	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,663,506.00)	(7,684,891.22)	-56.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,878,109.34	26,214,603.34	-40.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,878,109.34	26,214,603.34	-40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,878,109.34	26,214,603.34	-40.3%
2) Ending Balance, June 30 (E + F1e)			26,214,603.34	18,529,712.12	-29.3%
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			26,214,580.60	18,529,689.38	-29.3%
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	22.74	22.74	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	35,538,924.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	26,202.00		
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			35,565,126.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			35,565,126.16		

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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	193,500.00	207,000.00	7.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,500.00	207,000.00	7.0%
TOTAL, REVENUES			193,500.00	207,000.00	7.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	341.17	-88.6%
TOTAL, BOOKS AND SUPPLIES			3,000.00	341.17	-88.6%
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	30,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	175,435.00	21,526.64	-87.7%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,535.00	21,526.64	-89.5%
CAPITAL OUTLAY					
Land		6100	4,012,983.00	20,525.81	-99.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,635,488.00	7,849,497.60	-42.4%
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			17,648,471.00	7,870,023.41	-55.4%
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			17,857,006.00	7,891,891.22	-55.8%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,500.00	207,000.00	7.0%
5) TOTAL, REVENUES			193,500.00	207,000.00	7.0%
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		17,857,006.00	7,891,891.22	-55.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,857,006.00	7,891,891.22	-55.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,663,506.00)	(7,684,891.22)	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,663,506.00)	(7,684,891.22)	-56.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,878,109.34	26,214,603.34	-40.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,878,109.34	26,214,603.34	-40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,878,109.34	26,214,603.34	-40.3%
2) Ending Balance, June 30 (E + F1e)			26,214,603.34	18,529,712.12	-29.3%
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			26,214,580.60	18,529,689.38	-29.3%
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	22.74	22.74	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	26,214,580.60	18,529,689.38
Total, Restricted Balance		26,214,580.60	18,529,689.38

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,613,100.00	1,182,480.00	-26.7%
5) TOTAL, REVENUES			1,613,100.00	1,182,480.00	-26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	319,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	497,750.00	515,646.21	3.6%
6) Capital Outlay		6000-6999	313,900.00	84,353.79	-73.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	117,548.52	112,605.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,248,998.52	712,605.00	-42.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			364,101.48	469,875.00	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			364,101.48	469,875.00	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,046.94	1,811,148.42	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,046.94	1,811,148.42	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,046.94	1,811,148.42	25.2%
2) Ending Balance, June 30 (E + F1e)			1,811,148.42	2,281,023.42	25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,811,148.42	2,281,023.42	25.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,541,150.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	847.00		
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			1,541,997.92		
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)			1,541,997.92		

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	4,100.00	5,000.00	22.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,609,000.00	1,177,480.00	-26.8%
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			1,613,100.00	1,182,480.00	-26.7%
TOTAL, REVENUES			1,613,100.00	1,182,480.00	-26.7%

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	319,800.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			319,800.00	0.00	-100.0%

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	497,750.00	515,646.21	3.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,750.00	515,646.21	3.6%
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	300,000.00	84,353.79	-71.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,900.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			313,900.00	84,353.79	-73.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	32,179.08	27,235.00	-15.4%
Other Debt Service - Principal		7439	85,369.44	85,370.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,548.52	112,605.00	-4.2%
TOTAL, EXPENDITURES			1,248,998.52	712,605.00	-42.9%

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	1,613,100.00	1,182,480.00	-26.7%
5) TOTAL, REVENUES			1,613,100.00	1,182,480.00	-26.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		47,750.00	0.00	-100.0%
8) Plant Services	8000-8999		1,083,700.00	600,000.00	-44.6%
9) Other Outgo	9000-9999	Except 7600-7699	117,548.52	112,605.00	-4.2%
10) TOTAL, EXPENDITURES			1,248,998.52	712,605.00	-42.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			364,101.48	469,875.00	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			364,101.48	469,875.00	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,447,046.94	1,811,148.42	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,046.94	1,811,148.42	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,046.94	1,811,148.42	25.2%
2) Ending Balance, June 30 (E + F1e)			1,811,148.42	2,281,023.42	25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,811,148.42	2,281,023.42	25.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	14,400.00	14,300.00	-0.7%
5) TOTAL, REVENUES			14,400.00	14,300.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	132,500.00	171,086.10	29.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,500.00	171,086.10	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,100.00)	(156,786.10)	5.9%
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)			(148,100.00)	(156,786.10)	5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,840,107.43	3,692,007.43	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,840,107.43	3,692,007.43	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,840,107.43	3,692,007.43	-3.9%
2) Ending Balance, June 30 (E + F1e)			3,692,007.43	3,535,221.33	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,692,007.43	3,535,221.33	-4.2%
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	3,775,865.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,247.00		
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			3,778,112.29		
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)			3,778,112.29		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,400.00	14,300.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,400.00	14,300.00	-0.7%
TOTAL, REVENUES			14,400.00	14,300.00	-0.7%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	107,500.00	171,086.10	59.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,500.00	171,086.10	29.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			162,500.00	171,086.10	5.3%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,400.00	14,300.00	-0.7%
5) TOTAL, REVENUES			14,400.00	14,300.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		162,500.00	171,086.10	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,500.00	171,086.10	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,100.00)	(156,786.10)	5.9%
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)			(148,100.00)	(156,786.10)	5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,840,107.43	3,692,007.43	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,840,107.43	3,692,007.43	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,840,107.43	3,692,007.43	-3.9%
2) Ending Balance, June 30 (E + F1e)			3,692,007.43	3,535,221.33	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,692,007.43	3,535,221.33	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
9010	Other Restricted Local	3,692,007.43	3,535,221.33
Total, Restricted Balance		<u>3,692,007.43</u>	<u>3,535,221.33</u>

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	99,873.00	99,900.00	0.0%
5) TOTAL, REVENUES			99,873.00	99,900.00	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	412.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	61,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	941,017.00	1,912,928.58	103.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,002,429.00	1,912,928.58	90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(902,556.00)	(1,813,028.58)	100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	555,000.00	1,760,600.00	217.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			555,000.00	1,760,600.00	217.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(347,556.00)	(52,428.58)	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,134.93	52,578.93	-86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,134.93	52,578.93	-86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,134.93	52,578.93	-86.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	52,578.93	150.35	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,178.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	678.00		
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			47,856.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10.68		
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			10.68		
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)			47,846.27		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	94,773.00	96,900.00	2.2%
Interest		8660	5,100.00	3,000.00	-41.2%
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			99,873.00	99,900.00	0.0%
TOTAL, REVENUES			99,873.00	99,900.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	412.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			412.00	0.00	-100.0%

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	61,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,550.00	5,000.00	9.9%
Land Improvements		6170	394,000.00	1,294,054.58	228.4%
Buildings and Improvements of Buildings		6200	542,467.00	613,874.00	13.2%
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			941,017.00	1,912,928.58	103.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,002,429.00	1,912,928.58	90.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	555,000.00	1,760,600.00	217.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			555,000.00	1,760,600.00	217.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			555,000.00	1,760,600.00	217.2%

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	99,873.00	99,900.00	0.0%
5) TOTAL, REVENUES			99,873.00	99,900.00	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		1,002,429.00	1,912,928.58	90.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,002,429.00	1,912,928.58	90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(902,556.00)	(1,813,028.58)	100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	555,000.00	1,760,600.00	217.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			555,000.00	1,760,600.00	217.2%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(347,556.00)	(52,428.58)	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,134.93	52,578.93	-86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,134.93	52,578.93	-86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,134.93	52,578.93	-86.9%
2) Ending Balance, June 30 (E + F1e)			52,578.93	150.35	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	52,578.93	150.35	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	60,331.00	60,331.00	0.0%
4) Other Local Revenue		8600-8799	6,446,656.00	6,449,156.00	0.0%
5) TOTAL, REVENUES			6,506,987.00	6,509,487.00	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	7,489,572.00	7,679,026.56	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,489,572.00	7,679,026.56	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(982,585.00)	(1,169,539.56)	19.0%
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)			(982,585.00)	(1,169,539.56)	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,833,628.37	9,851,043.37	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,833,628.37	9,851,043.37	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,833,628.37	9,851,043.37	-9.1%
2) Ending Balance, June 30 (E + F1e)			9,851,043.37	8,681,503.81	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,851,043.37	8,681,503.81	-11.9%
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	9,348,127.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,114.00)		
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			9,323,013.11		
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)			9,323,013.11		

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	60,331.00	60,331.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,331.00	60,331.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,036,526.00	6,036,526.00	0.0%
Unsecured Roll		8612	305,130.00	305,130.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	78,000.00	78,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	27,000.00	29,500.00	9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,446,656.00	6,449,156.00	0.0%
TOTAL, REVENUES			6,506,987.00	6,509,487.00	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	4,025,000.00	4,500,000.00	11.8%
Bond Interest and Other Service Charges		7434	3,464,572.00	3,179,026.56	-8.2%
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)			7,489,572.00	7,679,026.56	2.5%
TOTAL, EXPENDITURES			7,489,572.00	7,679,026.56	2.5%

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					
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	60,331.00	60,331.00	0.0%
4) Other Local Revenue		8600-8799	6,446,656.00	6,449,156.00	0.0%
5) TOTAL, REVENUES			6,506,987.00	6,509,487.00	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	7,489,572.00	7,679,026.56	2.5%
10) TOTAL, EXPENDITURES			7,489,572.00	7,679,026.56	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(982,585.00)	(1,169,539.56)	19.0%
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)			(982,585.00)	(1,169,539.56)	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,833,628.37	9,851,043.37	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,833,628.37	9,851,043.37	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,833,628.37	9,851,043.37	-9.1%
2) Ending Balance, June 30 (E + F1e)			9,851,043.37	8,681,503.81	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,851,043.37	8,681,503.81	-11.9%
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	9,851,043.37	8,681,503.81
Total, Restricted Balance		9,851,043.37	8,681,503.81

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	857,246.99	763,700.00	-10.9%
5) TOTAL, REVENUES			857,246.99	763,700.00	-10.9%
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	857,900.00	880,800.00	2.7%
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			857,900.00	880,800.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(653.01)	(117,100.00)	17832.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(653.01)	(117,100.00)	17832.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	927,642.10	926,989.09	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,642.10	926,989.09	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			927,642.10	926,989.09	-0.1%
2) Ending Net Position, June 30 (E + F1e)			926,989.09	809,889.09	-12.6%
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	926,989.09	809,889.09	-12.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	681,074.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,501.00)		
b) in Banks		9120	128,866.16		
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			806,439.39		
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	(926.00)		
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			(926.00)		
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)			807,365.39		

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	2,800.00	2,700.00	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	734,840.00	736,000.00	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	119,606.99	25,000.00	-79.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			857,246.99	763,700.00	-10.9%
TOTAL, REVENUES			857,246.99	763,700.00	-10.9%

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	844,100.00	867,000.00	2.7%
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	13,800.00	13,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			857,900.00	880,800.00	2.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			857,900.00	880,800.00	2.7%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	857,246.99	763,700.00	-10.9%
5) TOTAL, REVENUES			857,246.99	763,700.00	-10.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		857,900.00	880,800.00	2.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			857,900.00	880,800.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(653.01)	(117,100.00)	17832.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(653.01)	(117,100.00)	17832.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	927,642.10	926,989.09	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,642.10	926,989.09	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			927,642.10	926,989.09	-0.1%
2) Ending Net Position, June 30 (E + F1e)			926,989.09	809,889.09	-12.6%
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	926,989.09	809,889.09	-12.6%

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)	7,430.57	7,430.57	7,430.57	7,477.00	7,477.00	7,477.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,430.57	7,430.57	7,430.57	7,477.00	7,477.00	7,477.00
5. District Funded County Program ADA						
a. County Community Schools	5.48	5.48	5.48	5.48	5.48	5.48
b. Special Education-Special Day Class	28.37	28.37	28.37	28.37	28.37	28.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.05	2.05	2.05	2.05	2.05	2.05
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	35.90	35.90	35.90	35.90	35.90	35.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,466.47	7,466.47	7,466.47	7,512.90	7,512.90	7,512.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	35,830,765.55	301	0.00	303	35,830,765.55	305	204,769.00		307	35,625,996.55	309	
2000 - Classified Salaries	15,456,568.42	311	0.00	313	15,456,568.42	315	986,816.90		317	14,469,751.52	319	
3000 - Employee Benefits	19,540,871.45	321	412,497.92	323	19,128,373.53	325	1,407,253.88		327	17,721,119.65	329	
4000 - Books, Supplies Equip Replace. (6500)	6,614,234.53	331	131,813.00	333	6,482,421.53	335	363,539.00		337	6,118,882.53	339	
5000 - Services. . . & 7300 - Indirect Costs	10,869,964.14	341	9,641.00	343	10,860,323.14	345	528,430.24		347	10,331,892.90	349	
TOTAL					87,758,452.17	365			TOTAL		84,267,643.15	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	28,298,943.20 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,395,145.15 380
3. STRS.		3101 & 3102	5,736,620.43 382
4. PERS.		3201 & 3202	412,699.96 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	604,785.09 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,981,165.60 385
7. Unemployment Insurance.		3501 & 3502	14,660.48 390
8. Workers' Compensation Insurance.		3601 & 3602	767,636.43 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	165,125.00 393
10. Other Benefits (EC 22310).		3901 & 3902	122,500.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			42,499,281.34 395
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).			123,628.19 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			42,375,653.15 397
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.			50.29%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	50.29%
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).	84,267,643.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	78,495,612.00	8.10%	84,854,285.00	5.70%	89,688,361.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,237,107.00	-54.39%	1,476,507.00	0.00%	1,476,507.00
4. Other Local Revenues	8600-8799	275,184.70	-18.17%	225,185.00	0.00%	225,185.00
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	(9,073,417.98)	4.79%	(9,507,700.00)	1.75%	(9,674,100.00)
6. Total (Sum lines A1 thru A5c)		72,934,485.72	5.64%	77,048,277.00	6.06%	81,715,953.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,332,184.20		32,050,466.20
b. Step & Column Adjustment				449,342.00		453,517.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				268,940.00		527,126.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,332,184.20	2.29%	32,050,466.20	3.06%	33,031,109.20
2. Classified Salaries						
a. Base Salaries				11,450,612.50		11,542,446.50
b. Step & Column Adjustment				91,834.00		67,964.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,450,612.50	0.80%	11,542,446.50	0.59%	11,610,410.50
3. Employee Benefits	3000-3999	13,999,056.53	8.77%	15,227,130.00	8.80%	16,567,507.00
4. Books and Supplies	4000-4999	4,538,796.52	26.27%	5,731,284.00	4.84%	6,008,940.00
5. Services and Other Operating Expenditures	5000-5999	7,022,374.36	17.74%	8,268,468.00	3.69%	8,573,724.00
6. Capital Outlay	6000-6999	800,000.00	-76.25%	190,000.00	0.00%	190,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	401,181.75	15.93%	465,105.00	2.80%	478,106.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(826,836.20)	0.00%	(826,836.00)	0.00%	(826,836.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,760,600.00	-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)						
11. Total (Sum lines B1 thru B10)		70,477,969.66	3.08%	72,648,063.70	4.11%	75,632,960.70
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,456,516.06		4,400,213.30		6,082,992.30
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,350,219.89		6,806,735.95		11,206,949.25
2. Ending Fund Balance (Sum lines C and D1)		6,806,735.95		11,206,949.25		17,289,941.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	168,846.00		168,846.00		168,846.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,616,817.00		6,027,225.00		8,470,637.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,897,883.00		2,830,760.00		2,920,341.00
2. Unassigned/Unappropriated	9790	123,189.95		2,180,118.25		5,730,117.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,806,735.95		11,206,949.25		17,289,941.55

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	2,897,883.00		2,830,760.00		2,920,341.00
c. Unassigned/Unappropriated	9790	123,189.95		2,180,118.25		5,730,117.55
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,021,072.95		5,010,878.25		8,650,458.55
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						
See attached.						

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	1,445,069.00	0.00%	1,445,069.00	0.00%	1,445,069.00
2. Federal Revenues	8100-8299	4,125,878.00	0.00%	4,125,878.00	0.00%	4,125,878.00
3. Other State Revenues	8300-8599	6,865,814.69	-10.08%	6,173,981.00	0.00%	6,173,981.00
4. Other Local Revenues	8600-8799	208,474.00	0.00%	208,474.00	0.00%	208,474.00
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	9,073,417.98	4.79%	9,507,700.00	1.75%	9,674,100.00
6. Total (Sum lines A1 thru A5c)		21,718,653.67	-1.19%	21,461,102.00	0.78%	21,627,502.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,498,581.35		4,573,339.35
b. Step & Column Adjustment				72,560.00		73,390.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,198.00		2,012.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,498,581.35	1.66%	4,573,339.35	1.65%	4,648,741.35
2. Classified Salaries						
a. Base Salaries				4,005,955.92		4,077,777.92
b. Step & Column Adjustment				71,822.00		52,829.00
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	4,005,955.92	1.79%	4,077,777.92	1.30%	4,130,606.92
3. Employee Benefits	3000-3999	5,541,814.92	0.58%	5,574,224.00	0.54%	5,604,088.00
4. Books and Supplies	4000-4999	2,075,438.01	11.10%	2,305,733.00	0.42%	2,315,382.00
5. Services and Other Operating Expenditures	5000-5999	4,015,219.46	0.97%	4,053,988.00	-4.11%	3,887,377.00
6. Capital Outlay	6000-6999	1,330,361.00	-90.60%	125,000.00	0.00%	125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	659,206.52	-5.11%	625,521.00	0.00%	625,521.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,501,577.18	-3.52%	21,710,583.27	0.01%	21,711,716.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(782,923.51)		(249,481.27)		(84,214.27)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,116,621.28		333,697.77		84,216.50
2. Ending Fund Balance (Sum lines C and D1)		333,697.77		84,216.50		2.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		84,216.50		2.23
b. Restricted	9740	333,697.77		84,216.50		2.23
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		(84,216.50)		(2.23)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		333,697.77		84,216.50		2.23

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.						
See attached.						

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	79,940,681.00	7.95%	86,299,354.00	5.60%	91,133,430.00
2. Federal Revenues	8100-8299	4,125,878.00	0.00%	4,125,878.00	0.00%	4,125,878.00
3. Other State Revenues	8300-8599	10,102,921.69	-24.27%	7,650,488.00	0.00%	7,650,488.00
4. Other Local Revenues	8600-8799	483,658.70	-10.34%	433,659.00	0.00%	433,659.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		94,653,139.39	4.07%	98,509,379.00	4.91%	103,343,455.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,830,765.55		36,623,805.55
b. Step & Column Adjustment				521,902.00		526,907.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				271,138.00		529,138.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,830,765.55	2.21%	36,623,805.55	2.88%	37,679,850.55
2. Classified Salaries						
a. Base Salaries				15,456,568.42		15,620,224.42
b. Step & Column Adjustment				163,656.00		120,793.00
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	15,456,568.42	1.06%	15,620,224.42	0.77%	15,741,017.42
3. Employee Benefits	3000-3999	19,540,871.45	6.45%	20,801,354.00	6.59%	22,171,595.00
4. Books and Supplies	4000-4999	6,614,234.53	21.51%	8,037,017.00	3.57%	8,324,322.00
5. Services and Other Operating Expenditures	5000-5999	11,037,593.82	11.64%	12,322,456.00	1.13%	12,461,101.00
6. Capital Outlay	6000-6999	2,130,361.00	-85.21%	315,000.00	0.00%	315,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	401,181.75	15.93%	465,105.00	2.80%	478,106.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(167,629.68)	20.10%	(201,315.00)	0.00%	(201,315.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,135,600.00	-82.44%	375,000.00	0.00%	375,000.00
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)		92,979,546.84	1.48%	94,358,646.97	3.16%	97,344,676.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,673,592.55		4,150,732.03		5,998,778.03
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,466,841.17		7,140,433.72		11,291,165.75
2. Ending Fund Balance (Sum lines C and D1)		7,140,433.72		11,291,165.75		17,289,943.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	168,846.00		253,062.50		168,848.23
b. Restricted	9740	333,697.77		84,216.50		2.23
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	3,616,817.00		6,027,225.00		8,470,637.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,897,883.00		2,830,760.00		2,920,341.00
2. Unassigned/Unappropriated	9790	123,189.95		2,095,901.75		5,730,115.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,140,433.72		11,291,165.75		17,289,943.78

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	2,897,883.00		2,830,760.00		2,920,341.00
c. Unassigned/Unappropriated	9790	123,189.95		2,180,118.25		5,730,117.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(84,216.50)		(2.23)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,021,072.95		4,926,661.75		8,650,456.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.25%		5.22%		8.89%
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?	Yes					
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)						
		7,477.00		7,704.90		8,016.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		92,979,546.84		94,358,646.97		97,344,676.97
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)		92,979,546.84		94,358,646.97		97,344,676.97
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)		2,789,386.41		2,830,759.41		2,920,340.31
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)		2,789,386.41		2,830,759.41		2,920,340.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(167,629.68)				
Other Sources/Uses Detail					0.00	2,135,600.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	167,629.68	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					375,000.00	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					1,760,600.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	167,629.68	(167,629.68)	2,135,600.00	2,135,600.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	7,222.16	7,245.74	N/A	Met
Second Prior Year (2014-15)				
District Regular	7,266.00	7,325.12		
Charter School				
Total ADA	7,266.00	7,325.12	N/A	Met
First Prior Year (2015-16)				
District Regular	7,499.84	7,430.57		
Charter School		0.00		
Total ADA	7,499.84	7,430.57	0.9%	Met
Budget Year (2016-17)				
District Regular	7,477.00			
Charter School	0.00			
Total ADA	7,477.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	7,530	7,720	N/A	Met
Second Prior Year (2014-15)				
District Regular	7,727	7,782		
Charter School				
Total Enrollment	7,727	7,782	N/A	Met
First Prior Year (2015-16)				
District Regular	7,949	7,900		
Charter School				
Total Enrollment	7,949	7,900	0.6%	Met
Budget Year (2016-17)				
District Regular	7,947			
Charter School				
Total Enrollment	7,947			

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)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	7,246	7,720	93.9%
Second Prior Year (2014-15)			
District Regular	7,343	7,782	
Charter School			
Total ADA/Enrollment	7,343	7,782	94.4%
First Prior Year (2015-16)			
District Regular	7,431	7,900	
Charter School	0		
Total ADA/Enrollment	7,431	7,900	94.1%
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.6%

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	7,477	7,947		
Charter School	0			
Total ADA/Enrollment	7,477	7,947	94.1%	Met
1st Subsequent Year (2017-18)				
District Regular				
Charter School	7,669	8,151		
Total ADA/Enrollment	7,669	8,151	94.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	7,981	8,482		
Charter School				
Total ADA/Enrollment	7,981	8,482	94.1%	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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	82,698,552.00	86,434,246.00	91,986,550.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	7,466.47	7,512.90	7,704.90
b. Prior Year ADA (Funded)		7,466.47	7,512.90
c. Difference (Step 1a minus Step 1b)		46.43	192.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.62%	2.56%
			4.05%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	72,974,800.00	78,495,612.00	84,854,285.00
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
c. Gap Funding (if district is not at target)	5,103,835.00	4,487,478.00	1,611,625.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	5,103,835.00	4,487,478.00	1,611,625.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	6.99%	5.72%	1.90%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	7.61%	8.28%	5.95%
LCFF Revenue Standard (Step 3, plus/minus 1%):	6.61% to 8.61%	7.28% to 9.28%	4.95% to 6.95%

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)	28,119,673.00	28,636,714.00		
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)	73,158,732.00	78,495,612.00	84,854,285.00	89,688,361.00
District's Projected Change in LCFF Revenue:		7.29%	8.10%	5.70%
LCFF Revenue Standard:		6.61% to 8.61%	7.28% to 9.28%	4.95% to 6.95%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	42,069,234.01	49,396,520.29	85.2%
Second Prior Year (2014-15)	47,913,052.15	58,523,268.18	81.9%
First Prior Year (2015-16)	53,315,447.68	69,092,571.50	77.2%
Historical Average Ratio:			81.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	78.4% to 84.4%	78.4% to 84.4%	78.4% to 84.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	56,781,853.23	68,717,369.66	82.6%	Met
1st Subsequent Year (2017-18)	58,820,042.70	72,648,063.70	81.0%	Met
2nd Subsequent Year (2018-19)	61,209,026.70	75,632,960.70	80.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.61%	8.28%	5.95%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.39% to 17.61%	-1.72% to 18.28%	-4.05% to 15.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.61% to 12.61%	3.28% to 13.28%	.95% to 10.95%

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)	4,538,387.97		
Budget Year (2016-17)	4,125,878.00	-9.09%	Yes
1st Subsequent Year (2017-18)	4,125,878.00	0.00%	Yes
2nd Subsequent Year (2018-19)	4,125,878.00	0.00%	Yes

Explanation:
(required if Yes)

See attached.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	12,653,132.81		
Budget Year (2016-17)	10,102,921.69	-20.15%	Yes
1st Subsequent Year (2017-18)	7,650,488.00	-24.27%	Yes
2nd Subsequent Year (2018-19)	7,650,488.00	0.00%	Yes

Explanation:
(required if Yes)

See attached.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	1,372,619.66		
Budget Year (2016-17)	483,658.70	-64.76%	Yes
1st Subsequent Year (2017-18)	433,659.00	-10.34%	Yes
2nd Subsequent Year (2018-19)	433,659.00	0.00%	Yes

Explanation:
(required if Yes)

See attached.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	10,682,952.64		
Budget Year (2016-17)	6,614,234.53	-38.09%	Yes
1st Subsequent Year (2017-18)	8,037,017.00	21.51%	Yes
2nd Subsequent Year (2018-19)	8,324,322.00	3.57%	No

Explanation:
(required if Yes)

See attached.

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

First Prior Year (2015-16)	11,537,011.27		
Budget Year (2016-17)	11,037,593.82	-4.33%	Yes
1st Subsequent Year (2017-18)	12,322,456.00	11.64%	No
2nd Subsequent Year (2018-19)	12,461,101.00	1.13%	No

Explanation:
(required if Yes)

See attached.

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)	18,564,140.44		
Budget Year (2016-17)	14,712,458.39	-20.75%	Not Met
1st Subsequent Year (2017-18)	12,210,025.00	-17.01%	Not Met
2nd Subsequent Year (2018-19)	12,210,025.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	22,219,963.91		
Budget Year (2016-17)	17,651,828.35	-20.56%	Not Met
1st Subsequent Year (2017-18)	20,359,473.00	15.34%	Met
2nd Subsequent Year (2018-19)	20,785,423.00	2.09%	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)

See attached.

Explanation:

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

See attached.

Explanation:

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

See attached.

- 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)

See attached.

Explanation:

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

See attached.

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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	92,979,546.84	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
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	92,979,546.84	2,789,386.41	2,579,278.68	2,579,278.68

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	2,895,020.94	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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,104,656.00	2,398,648.00	2,840,533.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,007,570.38	312,838.93	92,832.99
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.68)	(1.00)	0.00
d. Available Reserves (Lines 1a through 1c)	4,112,224.70	2,711,485.93	2,933,365.99
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	70,155,160.32	81,533,713.85	93,445,001.70
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)	70,155,160.32	81,533,713.85	93,445,001.70
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.9%	3.3%	3.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.1%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,715,659.47)	49,754,398.29	3.4%	Not Met
Second Prior Year (2014-15)	(1,392,054.92)	58,523,268.18	2.4%	Not Met
First Prior Year (2015-16)	1,086,207.81	69,647,571.50	N/A	Met
Budget Year (2016-17) (Information only)	2,456,516.06	70,477,969.66		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

See attached.

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	5,252,347.47	6,371,726.47	N/A	Met
Second Prior Year (2014-15)	4,269,195.69	4,656,067.00	N/A	Met
First Prior Year (2015-16)	2,824,928.77	3,264,012.08	N/A	Met
Budget Year (2016-17) (Information only)	4,350,219.89			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	7,477	7,669	7,981
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?
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)	92,979,546.84	94,358,646.97	97,344,676.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	92,979,546.84	94,358,646.97	97,344,676.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,789,386.41	2,830,759.41	2,920,340.31
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)	2,789,386.41	2,830,759.41	2,920,340.31

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,897,883.00	2,830,760.00	2,920,341.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	123,189.95	2,180,118.25	5,730,117.55
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	(84,216.50)	(2.23)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,021,072.95	4,926,661.75	8,650,456.32
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.25%	5.22%	8.89%
District's Reserve Standard (Section 10B, Line 7):	2,789,386.41	2,830,759.41	2,920,340.31
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?

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?

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?

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)?

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)	(8,406,499.83)			
Budget Year (2016-17)	(9,073,417.98)	666,918.15	7.9%	Met
1st Subsequent Year (2017-18)	(9,507,700.00)	434,282.02	4.8%	Met
2nd Subsequent Year (2018-19)	(9,674,100.00)	166,400.00	1.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	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)	785,000.00			
Budget Year (2016-17)	2,135,600.00	1,350,600.00	172.1%	Not Met
1st Subsequent Year (2017-18)	375,000.00	(1,760,600.00)	-82.4%	Not Met
2nd Subsequent Year (2018-19)	375,000.00	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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)

See attached.

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 commitments¹ 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)

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:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	8	General Fund Unrestricted & Developer Fees	Objects 7438/9	3,403,029
General Obligation Bonds	21	Funds 51 & 55, Ad Valorem Property Taxes	Objects 7433/4	65,372,816
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

PG&E On Bill Financing	8	General FUnd	Objects 7438/9	2,114,804
Early Retirement Incentive	2	General Fund		154,996
TOTAL:				71,045,645

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	432,104	446,104	465,104	478,104
General Obligation Bonds	7,484,950	7,672,738	7,219,878	7,778,541
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
PG&E On Bill Financing	28,962	14,481	0	0
Early Retirement Incentive	397,500	122,498	22,500	10,000
Total Annual Payments:	8,343,516	8,255,821	7,707,482	8,266,645
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?

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

--

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)

29,224,665.00

b. OPEB unfunded actuarial accrued liability (UAAL)

15,802,440.00

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

Actuarial

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

Jul 01, 2014

5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
2,074,924.00	2,074,924.00	2,074,924.00
935,930.92	1,022,948.00	1,018,207.00
412,497.00	499,514.00	474,773.00
53	53	53

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

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

d. Number of retirees receiving OPEB benefits

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)

No

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:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	395.9	380.8	387.8	399.8

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.

Costs associated with settlement agreement is set aside as an assignment in the ending fund balance.
--

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**

385,491

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
659,429	605,403	636,807

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

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

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

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	280.6	316.7	316.7	316.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

Yes

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

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

--

Negotiations Settled

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

Jun 21, 2016

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?

Yes

If Yes, date of budget revision board adoption:

Jun 21, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2018

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)?

Yes	Yes	Yes
-----	-----	-----

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:

General Funds

Negotiations Not Settled

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

164,843

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

--	--	--

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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

--

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	228,145	205,575	159,306
3. Percent change in step & column over prior year			

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

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	35.0	34.0	34.0	34.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

54,768

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
32,396	25,134	0

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

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

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

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 21, 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?

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

- 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)

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

- 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?

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

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

- 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)

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

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

SANTA MARIA JOINT UNION HIGH
SANTA BARBARA COUNTY
2016-17 Adopted Budget – Criteria and Standards Additional Explanations

6B. Calculating the District's Change by Major Object Category

Federal Revenues

Federal revenues in the Budget Year are outside the standard due to an increase in Perkins funding, amounting to \$13,209 and decreases in Migrant Education of \$199,561, Termination of the Department of Rehab TPP contract of \$185,663 and elimination of unused prior year carryovers of \$40,495.

State Revenues

State revenues in 2016-17 include 2015-16 one-time "discretionary fund" revenues that are removed in subsequent budget years in the amount of \$3,920,971, addition of new 2016-17 one-time "discretionary fund" revenues of \$1,760,600, STRS on behalf (offset by expenditures) \$761,427, CTEIG Grant (adjusted to eligible expenditures) \$51,301, Educator Effectiveness Grant \$578,911, AG Incentive Grant one time supplemental decrease \$10,000, Lottery decrease of \$44,915, Prop 39 Clean Energy funding \$519,478 and lastly California Career Pathways Trust \$53,756. In the second subsequent year, the standard is met.

In 2017-18 decreases in Discretionary funding in the amount of \$1,760,600, Prop 39 California Clean Energy Jobs Act \$324,739, California Career Pathways Trust grant \$299,813 and CTEIG, California Career Tech Education grant \$67,282.

Other Local Revenue

Local revenues decrease in 2016/17 due to a number of items that are budgeted upon receipt such as billings for us of facilities, donation, funding from the Medi-Cal Reimbursement Activities, E-rate, interest and other irregular and/or non-recurring items.

In 2017-18 local revenue decrease by \$50,000 due to the CAPP grant expiring.

Books and Supplies

There is a decrease in the budget year for planned expenditures of one-time discretionary funds (see "State Revenues" above), in addition to expenditures budgeted with other one-time grants: Educator Effectiveness, Ag Incentive Supplemental grant and California Career Pathways grant. The standard is met in the second subsequent year. In the Subsequent year, expenditures are budgeted in anticipation of increased revenue in Supplemental and Concentration funding in the district's LCAP plan.

Services and Other Operating

There is an increase in the budget year for increases in service expenditures related to the District's LCAP plan. There is also an increase in the budget year for planned expenditures of one-time discretionary funds (see "State Revenues" above). These one-time discretionary funds are being allocated for expenditure between both Services and Books/Supplies. These one-time revenues and expenditures are taken out in the subsequent fiscal years.

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

The District annually budgets for some significant capital outlay projects, both in its general fund and in other funds, supported by transfers from the General Fund. These projects are one-time in nature and typically the budgeted amount varies widely from year to year. The second subsequent year of 2013-14 reflects a deficit of \$1.7 million and that figure is net of \$2.3 million in capital outlay. 2013-14 is also the year of a one-time off schedule payment to its employees totaling \$360,000. Deficit spending in the first prior year again is related to capital outlay and settlements with the Districts' employees for salary schedule increases. The District has closely monitored the funding progress of the LCFF model, and as a significant investment of nearly \$5 million in expenditures for its targeted student groups. In the proceeding and current budget year, the District is not deficit spending.

S5A. Status of the District's Projected Contributions, Transfers, and Capital Projects

1c. Transfers Out, General Fund

The District annually budgets \$375,000 as a transfer out to its Deferred Maintenance Fund. In the budget year, the district has budgeted a transfer of the discretionary one time money in the amount of \$1,760,600, to be earmarked for district facility projects. In the subsequent year, the transfers are projected to remain at the \$375,000 for deferred maintenance projects.

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July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. 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	VALUE
01-3510-0-0000-0000-8980	3510	1.00
Explanation: The ending fund balance error was caused by an inaccurate reversal of an incorrect revenue posting by the COE. The District has posted a contribution to this resource in an effort to clear it by the time the unaudited actuals are filed for the 2015/16 year.		
01-3510-0-0000-0000-9791	3510	-1.00
01-3510-0-0000-0000-979Z	3510	0.00
01-3510-0-0000-0000-9740	3510	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE 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	FUND	RESOURCE	VALUE
01-3510-0-0000-0000-8980	01	3510	1.00
01-3510-0-0000-0000-9740	01	3510	0.00
01-3510-0-0000-0000-9791	01	3510	-1.00
01-3510-0-0000-0000-979Z	01	3510	0.00
Explanation: See explanation above under "CHECKRESOURCE".			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
6/16/2016 8:54:39 AM

42-69310-000000

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Explanation: See explanation above under "CHECKRESOURCE".			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.