

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: June 7, 2016

TO: Board of Trustees
Robert Pletka, Ed.D.

FROM: Susan Cross Hume, CPA, CIA, CGMA
Assistant Superintendent, Business Services

SUBJECT: PROPOSED BUDGET FOR 2016-17 AND MULTI-YEAR FINANCIAL PROJECTIONS

The estimated ending balances for the 2015-16 fiscal year and our initial budget for the 2016-17 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2015-16 Estimated Unaudited Actuals

The estimated unaudited actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our Orange County Department of Education (OCDE) projection.
The LCFF estimate has not changed since the Second Interim reporting.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.
Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts.
Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are two material increases between the budget as presented at Second Interim and the Estimated Actuals.
 - Estimated Actuals adjusted to include an increase in the General Fund contribution to Special Education in the amount of \$127,646.
 - Estimated Actuals also adjusted to include a one-time transfer of \$4,084,437 from the General Fund to Fund 40 Special Reserve Fund for Capital Outlay Projects for the Parks Junior High HVAC project.
- All other line item 2015-16 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

Based upon a review of current actual financial data (as of month-end April 30, 2016) and the adjustments noted above, the District estimates final unaudited results in the Unrestricted General Fund reflect a reduction of (\$4,249,107) in the previously reported budgeted net income from Second Interim.

Based upon the assumptions listed above, the Estimated Actuals show a total net decrease to the fund balance of (\$4,486,196). This consists of a net decrease in the Unrestricted Fund of (\$1,512,288) combined with a net decrease in the Restricted Fund of (\$2,973,908). This deficit spending primarily reflects a spending down of prior year fund balance carryovers.

The estimated total ending General Fund balance at June 30, 2016, is \$27,241,513. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$24,325,832, which is 17.48% of total General Fund expenditures. (The state requirement is 3%.)

These projections constitute our best estimate at this time of how the District will finish the 2015-2016 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in early September.

2016-17 Budget

State Budget Outlook

On January 7, 2016, Governor Brown introduced his proposed 2016-17 State Budget, beginning the legislative process for the upcoming fiscal year. On May 13, 2016, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

The Governor's original and revised budget proposals again reflect growth in K-14 funding. Thanks to continued state revenue growth and the Proposition 98 guarantee, the Governor's 2016-17 May Revision builds on his January proposal by providing additional increased funding to further implement the LCFF, as well as additional one-time discretionary funding. The Governor proposes that remaining increases in state funding primarily go towards affordable housing projects, making deposits into the state's Rainy Day Fund, and state deferred maintenance projects.

Once again, the Governor provides additional funding to K-12 through unrestricted revenues, rather than new or augmented categorical programs. The proposed budget provides an additional \$154 million from the January State Budget proposal (for a total of \$2.979 billion) for LCFF. This proposed level of funding brings the LCFF formula implementation to 95.7%. The Governor also proposes more than \$1.4 billion in one-time Proposition 98 funding. The funds are unrestricted, and the use of the dollars is discretionary--estimated at \$237 per ADA. Once again, these funds will offset any applicable mandate reimbursement claims.

In contrast to these increases, the statutory Cost of Living Adjustment (COLA) formula is determined to be Ø. Therefore, there is no increase in funding to state categorical programs, including Special Education and Child Nutrition (State Free and Reduced Lunch program).

At the time of this writing, the Legislature and the Governor are still in session, and the final budget had not yet been determined. The District budget presented here has been adjusted for the Governor's May Revise proposal for the LCFF and one-time funding. The total budget will be reviewed and adjusted once the state passes its final budget, and then continually throughout the year as new information is received.

FSD 2016-17 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Orange County Department of Education (OCDE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Trustees. Given that the Legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget. Further revisions to update the District's budget will then be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and OCDE's projections, as well as the District's 2015-16 reported P-2 ADA. The District has estimated state LCFF revenue using the annual gap funding percentages as projected by the Department of Finance for the May Revise. No other COLAs have been applied to any other state programs, including Special Education. The District has not added any new state-funded programs to its budget.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

The District's budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for both our 2016-17 budget and our three-year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

The following provides more details on the budget.

Revenues

The 2016-17 General Fund budget projects total revenues of \$131.2 million, for a net decrease (from 2015-16 estimated revenues) of (\$3.5 million). The majority of the net change is due to a projected decrease in the one-time mandated cost state revenue offset by increases to the LCFF.

LCFF income is projected to increase due to an increase in the target-gap funding rate from 49.08% to 54.84%. The unduplicated count percent decreased very slightly to 51.71%. This results in a per-ADA increase to LCFF funding of 5.3%.

This increase is offset somewhat by a decline in the District's apportionment earning ADA. The District P-2 ADA declined in fiscal 2015-16 by 162. The state allows a one-year "hold harmless;" this drop is reflected in 2016-17 LCFF revenue. There is no further projected change in District ADA for the budget.

Federal revenues are projected with no COLA and a projected decrease as a result of the exclusion of carryover balances.

State categorical programs are budgeted with no COLA. The majority of the decrease in state revenues from 2015-16 to 2016-17 reflects the drop in one-time monies received (from \$7.0 million to \$3.1 million).

Other revenues are based upon historical trends and estimated actuals.

Expenditures

For 2016-17, total General Fund expenditures are projected at \$133.7 million. The budget reflects routine annual increases required by step and column movement, rate increases for health insurance and for STRS and PERS retirement plans, and other cost of living increases. Additionally, due to increases in LCFF funding, the District has been able to add new programs and expenditures to its budget. Through the LCAP process, the District identified areas of need for new spending. Major increases have been added for increased and/or improved services to targeted pupils, Common Core implementation, site-based programs and expenses, and various program enhancements. See the attached list for more details.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2016-17 fiscal year shows a net decrease of (\$2,452,038) which is entirely from the reduction in the Unrestricted General Fund.

The estimated total ending General Fund balance for the 2016-17 fiscal year is \$24,789,475. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$24,673,794, which is 18.46% of total General Fund expenditures.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District’s financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District’s projected ADA.

LCFF: The District is utilizing the Department of Finance’s estimated COLAs and LCFF Funding Rate percentages as of the Governor’s May revise budget proposal. The District is not projecting that its current 51.71% Unduplicated Percentage of enrollment will fluctuate by more than 1% for the subsequent two years of the projection.

ADA: The District is projecting no change to ADA in either the 2017-18 or 2018-19 fiscal years.

The District’s three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

	<u>Percent</u>	<u>Amount Above 3%</u>
June 30, 2017	18.46%	\$20,664,210
June 30, 2018	18.00%	\$19,944,855
June 30, 2019	15.41%	\$16,979,802

Required Disclosure under Education Code section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

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

The Board of Trustees of the Fullerton School District currently maintains a prudent reserve which provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facilities needs. Finally, the District must also plan for future downturns in the state economy which could negatively affect the District’s budget.

Projected Unrestricted Ending Fund Balance:

	<u>Assigned</u>	<u>Unassigned</u>	<u>3% Minimum</u>	<u>Amount Above 3% Minimum</u>
June 30, 2017	\$0	\$24,673,794	\$4,009,584	\$20,664,210
June 30, 2018	\$0	\$23,932,890	\$3,988,036	\$19,944,855
June 30, 2019	\$0	\$21,084,645	\$4,104,844	\$16,979,802

OTHER FUNDS

Child Development Fund: The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and after-school programs, parent-paid before- and after-school care, and tuition-based preschool. Financial results are projected to approximate break-even for both the current and budget fiscal years.

Cafeteria Fund: The Cafeteria Fund continues to operate in a strong financial position. Participation in the National and State School Lunch and Breakfast programs continues to rise. Financial results are projected to approximate break-even for both the current and budget fiscal years.

Deferred Maintenance Fund: The Deferred Maintenance Fund is projected to spend down reserves in both the current and budget years. The state suspended funding of the Deferred Maintenance program during the economic downturn and, with the advent of LCFF, has closed the program. The District plans to spend down the remaining reserves in this fund to complete required deferred maintenance projects.

Bond Building Fund: This fund accounts for amounts remaining from the District's former general obligation bonds proceeds. Certain capital expenditures which cannot be funded from the Deferred Maintenance, Developer Fee, or Special Reserve for Capital Outlay Funds are paid for from this fund. In 2015-16, this fund provided a \$1 million interfund transfer to the Special Reserve for Capital Outlay Fund to provide funding for the Parks Jr. High HVAC project.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$164,000 in fees was collected in 2015-16. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment. In 2015-16, this fund provided a \$1.5 million interfund transfer to the Special Reserve for Capital Projects Fund to provide funding for the Parks Jr. High HVAC project.

Special Reserve Fund—Capital Outlay Projects: This fund records financial activity related to the Laptop Reserve, and also revenues received from the City of Fullerton as pass-through payments from their Redevelopment Agency. Various capital projects for schools in the designated Redevelopment Areas are financed through this fund. In 2015-16 the District transferred money into this fund from the General Bond Building and Capital Facilities Funds to account for capital projects related to the State Proposition 39 Clean Energy Jobs Act plans, specifically the Parks HVAC project.

Capital Projects Fund—Blended Components: This fund records the financial activity related to the District's two Community Facility Districts (CFDs). Revenues are taxes collected from homeowners, and expenditures are primarily payments to bond holders as well as administrative expenses related to the CFDs' operations. Various capital projects for schools in the CFD areas are financed through this fund.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Property and Liability, Workers' Compensation, and the Dental Self-Insurance Reserve.

The District is responsible for a \$5,000 deductible per claim for property damage, \$50,000 deductible per claim for liability, and \$1,000,000 per claim for Workers' Compensation. Excess insurance is purchased for amounts over the deductibles. Liabilities are projected and booked, and claims and claims expenses are paid through these two sub-funds. Excess insurance is also purchased from the funds.

The District funds the Property and Liability Fund by charging an allocated amount to the General Fund. The amount charged in 2015-16 provided sufficient funding. This transfer will be increased \$100,000 for 2016-17.

Currently the District charges a 1.2% payroll tax on all payrolls to fund the Workers' Compensation Fund. This rate provided sufficient funding to cover costs of excess insurance, claims and claims expenses, and the reserve for Incurred But Not Recorded (IBNR) claims for 2015-16.

The Dental Self-Insurance Reserve maintains a balance to pay any tail claims incurred by the District from a former JPA self-insurance plan in which it participated. There is no activity projected in this reserve.

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2016-17
BUDGET HIGHLIGHTS—REVENUES**

Local Control Funding Formula

Statutory Cost of Living Adjustment (COLA)	Ø%
District Unduplicated Percent	51.71%
Target/Gap Funding Rate	54.84%
Per ADA Allocation	\$8,106.19
Increase in per ADA funding	\$409
Net effect change in per pupil funding	5.3%

AVERAGE DAILY ATTENDANCE (ADA)

ADA Used in Calculation of 2016-17 LCFF	13,222.20
Change from 2014-15 LCFF ADA	-161.51

FEDERAL REVENUES

COLA applied to Federal programs	Ø%
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STATE REVENUES

COLA applied to Special Education	Ø%
COLA applied to all other state categorical programs	Ø%
Lottery projected at \$181.00 per ADA (\$140.00 Unrestricted, \$41.00 Restricted)	
Mandated Cost Revenues-Block Grant	\$375,032
One-time Mandate Reimbursement Funding	\$3,133,614

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2016-17
BUDGET HIGHLIGHTS—EXPENDITURES**

MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)

Salary and Benefits:

Step and column increase	\$1,129,000
Provision for increase in Health Insurance costs	\$400,000
Previously negotiated 1% One-Time Bonus	\$706,000
STRS and PERS rate changes	\$994,000

Educational Programs:

Dual Immersion, PE, Technology, RTI, other educational expenditures	\$1,340,000
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Increases in General Fund Contributions:

Special Education Encroachment	\$1,385,000
Routine Repair and Maintenance	\$183,000

Inflationary and other rate changes to utilities, supplies, services	\$466,000
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**Fullerton School District
2016-17 Budget Projection Assumptions
Fiscal Years Ending June 30, 2016, 2017, 2018, 2019**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
LCFF				
Statutory COLA	1.02%	0%	1.11%	2.42%
Gap funding rate	52.20%	54.84%	73.96%	41.22%
Unduplicated Count Percent	51.97%	51.71%	51.51%	51.31%
Net per ADA Change to LCFF	11.99%	5.31%	3.81%	1.51%
Dollars per ADA	\$7,697	\$8,106	\$8,415	\$8,542
Change from prior years	\$824	\$409	\$309	\$127
Funded ADA	13,383.71	13,222.20	13,222.20	13,222.20
Change in Funded P-2 ADA	-181	-162	Ø	Ø
Categorical Program COLAs				
Federal Programs	None projected	None projected	None projected	None projected
State Programs	None projected	None projected	None projected	None projected
Special Education	1.02%	0%	1.11%	2.42%
Lottery (per ADA)	\$181	\$181	\$181	\$181
One-time discretionary funding	\$7,057,168	\$3,133,614	Ø	Ø
Mandated Costs	\$379,000	\$375,000	\$375,000	\$375,000
Encroachment Special Education	Based on current income estimates from SELPA and current expenditure projections	\$1,327,000	5.0%	5.0%
Routine Repair and Maintenance	Based on current expenditure projections	\$241,000	5.0%	5.0%

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Interfund Transfers Out: To Fund 40— Capital Outlay for Special Projects	\$4,168,724	Ø	Ø	Ø
Employee Compensation Increase (other than Step and Column)	5% start 7/1/2015 1% start 1/1/2016	1.0% one-time	Ø	Ø
Step and Column Increases				
Certificated		1.6%	1.6%	1.6%
Classified		1.0%	1.0%	1.0%
Benefits		1.0%	1.0%	1.0%
STRS and PERS Increase Unrestricted		\$994,000	\$1,045,000	\$1,061,000
Estimated increase for health insurance		\$400,000	\$500,000	\$500,000
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI (2.2%) and known changes	Adjusted by CPI (2.5%)	Adjusted by CPI (2.6%)

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ 102,943,533	\$ 107,181,659
Federal Revenues	\$ -	\$ -
State Revenues	\$ 9,693,518	\$ 5,462,506
Other Local Revenues	\$ 615,263	\$ 415,000
Total Revenues	\$ 113,252,314	\$ 113,059,165
Expenditures		
Certificated Salaries	\$ 50,210,649	\$ 51,787,806
Classified Salaries	\$ 12,403,965	\$ 13,329,924
Employee Benefits	\$ 19,831,075	\$ 22,203,587
Books and Supplies	\$ 8,747,513	\$ 7,788,400
Services and Other Operating	\$ 6,525,300	\$ 5,936,086
Capital Outlay	\$ 61,197	\$ 47,000
Other Outgo	\$ 893,362	\$ 916,972
Direct Support	\$ (956,283)	\$ (945,617)
Total Expenditures	\$ 97,716,778	\$ 101,064,158
Excess (deficiency) of revenues over expenditures	\$ 15,535,536	\$ 11,995,007
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 4,168,724	\$ -
Contributions	\$ (12,879,100)	\$ (14,447,045)
Total Other Financing Sources (Uses)	\$ (17,047,824)	\$ (14,447,045)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,512,288)	\$ (2,452,038)
Beginning Fund Balance	\$ 28,753,801	\$ 27,241,513
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 28,753,801	\$ 27,241,513
Ending Fund Balance	\$ 27,241,513	\$ 24,789,475
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 50,000	\$ 50,000
Reserve for Stores	\$ 65,681	\$ 65,681
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ 4,174,115	\$ 4,009,584
Other Assignments	\$ 2,800,000	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ 20,151,717	\$ 20,664,210
Total Ending Fund Balance	\$ 27,241,513	\$ 24,789,475

FULLERTON ELEMENTARY SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 6,928,444	\$ 5,919,487
State Revenues	\$ 5,630,154	\$ 4,386,941
Other Local Revenues	\$ 8,840,056	\$ 7,835,143
Total Revenues	\$ 21,398,654	\$ 18,141,571
Expenditures		
Certificated Salaries	\$ 11,186,200	\$ 11,166,575
Classified Salaries	\$ 7,252,261	\$ 7,349,508
Employee Benefits	\$ 5,947,078	\$ 6,412,338
Books and Supplies	\$ 5,452,166	\$ 1,901,533
Services and Other Operating	\$ 3,782,880	\$ 2,438,485
Capital Outlay	\$ 1,930,317	\$ 1,673,715
Other Outgo	\$ 1,153,683	\$ 1,150,000
Direct Support	\$ 547,077	\$ 496,462
Total Expenditures	\$ 37,251,662	\$ 32,588,616
Excess (deficiency) of revenues over expenditures	\$ (15,853,008)	\$ (14,447,045)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ 12,879,100	\$ 14,447,045
Total Other Financing Sources (Uses)	\$ 12,879,100	\$ 14,447,045
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (2,973,908)	\$ -
Beginning Fund Balance		
Beginning Fund Balance	\$ 2,973,908	\$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,973,908	\$ -
Ending Fund Balance	\$ -	\$ -
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -

FULLERTON ELEMENTARY SCHOOL DISTRICT
SUMMARY GENERAL FUND
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ 102,943,533	\$ 107,181,659
Federal Revenues	\$ 6,928,444	\$ 5,919,487
State Revenues	\$ 15,323,672	\$ 9,849,447
Other Local Revenues	\$ 9,455,319	\$ 8,250,143
Total Revenues	<u>\$ 134,650,968</u>	<u>\$ 131,200,736</u>
Expenditures		
Certificated Salaries	\$ 61,396,849	\$ 62,954,381
Classified Salaries	\$ 19,656,226	\$ 20,679,432
Employee Benefits	\$ 25,778,153	\$ 28,615,925
Books and Supplies	\$ 14,199,679	\$ 9,689,933
Services and Other Operating	\$ 10,308,180	\$ 8,374,571
Capital Outlay	\$ 1,991,514	\$ 1,720,715
Other Outgo	\$ 2,047,045	\$ 2,066,972
Direct Support	\$ (409,206)	\$ (449,155)
Total Expenditures	<u>\$ 134,968,440</u>	<u>\$ 133,652,774</u>
Excess (deficiency) of revenues over expenditures	\$ (317,472)	\$ (2,452,038)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 4,168,724	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (4,168,724)</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (4,486,196)</u>	<u>\$ (2,452,038)</u>
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 31,727,709</u>	<u>\$ 27,241,513</u>
Ending Fund Balance	<u>\$ 27,241,513</u>	<u>\$ 24,789,475</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 50,000	\$ 50,000
Reserve for Stores	\$ 65,681	\$ 65,681
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ 4,174,115	\$ 4,009,584
Other Assignments	\$ 2,800,000	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ 20,151,717	\$ 20,664,210
Total Ending Fund Balance	<u>\$ 27,241,513</u>	<u>\$ 24,789,475</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 72,054	\$ 72,078
State Revenues	\$ 1,921,330	\$ 1,857,634
Other Local Revenues	\$ 2,345,402	\$ 2,379,160
Total Revenues	<u>\$ 4,338,786</u>	<u>\$ 4,308,872</u>
Expenditures		
Certificated Salaries	\$ 643,601	\$ 761,208
Classified Salaries	\$ 1,945,692	\$ 2,000,084
Employee Benefits	\$ 754,433	\$ 845,478
Books and Supplies	\$ 521,784	\$ 373,942
Services and Other Operating	\$ 227,528	\$ 132,657
Capital Outlay	\$ 62,745	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 180,103	\$ 191,603
Total Expenditures	<u>\$ 4,335,886</u>	<u>\$ 4,304,972</u>
Excess (deficiency) of revenues over expenditures	\$ 2,900	\$ 3,900
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 2,900</u>	<u>\$ 3,900</u>
Beginning Fund Balance		
Beginning Fund Balance	\$ 1,059,337	\$ 1,062,237
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,059,337</u>	<u>\$ 1,062,237</u>
Ending Fund Balance	<u>\$ 1,062,237</u>	<u>\$ 1,066,137</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,062,237	\$ 1,066,137
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,062,237</u>	<u>\$ 1,066,137</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 4,151,603	\$ 4,567,616
State Revenues	\$ 231,025	\$ 256,113
Other Local Revenues	\$ 1,206,357	\$ 1,288,588
Total Revenues	<u>\$ 5,588,985</u>	<u>\$ 6,112,317</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,990,012	\$ 2,099,568
Employee Benefits	\$ 811,742	\$ 864,136
Books and Supplies	\$ 2,500,210	\$ 2,548,515
Services and Other Operating	\$ 168,702	\$ 173,148
Capital Outlay	\$ 222,000	\$ 321,500
Other Outgo	\$ -	\$ -
Direct Support	\$ 229,103	\$ 257,552
Total Expenditures	<u>\$ 5,921,769</u>	<u>\$ 6,264,419</u>
Excess (deficiency) of revenues over expenditures	\$ (332,784)	\$ (152,102)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (332,784)	\$ (152,102)
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,391,859</u>	<u>\$ 2,059,075</u>
Ending Fund Balance	<u>\$ 2,059,075</u>	<u>\$ 1,906,973</u>
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	\$ -	\$ -
<i>Reserve for Prepaid Exp</i>	\$ -	\$ -
<i>Reserve for Econ Uncertainties</i>	\$ -	\$ -
<i>Other Assignments</i>	\$ 2,059,075	\$ 1,906,973
<i>Legally Restricted Fund Balance</i>	\$ -	\$ -
<i>Unassigned</i>	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,059,075</u>	<u>\$ 1,906,973</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 5,000	\$ 2,000
Total Revenues	<u>\$ 5,000</u>	<u>\$ 2,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 120,990	\$ -
Services and Other Operating	\$ 497,010	\$ 200,000
Capital Outlay	\$ 5,000	\$ 200,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 623,000</u>	<u>\$ 400,000</u>
Excess (deficiency) of revenues over expenditures	\$ (618,000)	\$ (398,000)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (618,000)	\$ (398,000)
Beginning Fund Balance		
Beginning Fund Balance	\$ 1,307,666	\$ 689,666
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,307,666</u>	<u>\$ 689,666</u>
Ending Fund Balance	<u>\$ 689,666</u>	<u>\$ 291,666</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 689,666	\$ 291,666
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 689,666</u>	<u>\$ 291,666</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BUILDING FUND
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 4,000	\$ 200
Total Revenues	\$ 4,000	\$ 200
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 210,130	\$ 93,654
Direct Support	\$ -	\$ -
Total Expenditures	\$ 210,130	\$ 93,654
Excess (deficiency) of revenues over expenditures	\$ (206,130)	\$ (93,454)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 84,287	\$ -
Interfund Transfers Out	\$ 1,000,000	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (915,713)	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,121,843)	\$ (93,454)
Beginning Fund Balance	\$ 1,259,011	\$ 137,168
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,259,011	\$ 137,168
Ending Fund Balance	\$ 137,168	\$ 43,714
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 137,168	\$ 43,714
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	\$ 137,168	\$ 43,714

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 106,000	\$ 106,000
Total Revenues	<u>\$ 106,000</u>	<u>\$ 106,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 20,000
Services and Other Operating	\$ 112,302	\$ 145,302
Capital Outlay	\$ 575,000	\$ 1,204,000
Other Outgo	\$ 31,461	\$ 31,461
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 718,763</u>	<u>\$ 1,400,763</u>
Excess (deficiency) of revenues over expenditures	\$ (612,763)	\$ (1,294,763)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 1,500,000	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (1,500,000)</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (2,112,763)</u>	<u>\$ (1,294,763)</u>
Beginning Fund Balance	\$ 3,638,146	\$ 1,525,383
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,638,146</u>	<u>\$ 1,525,383</u>
Ending Fund Balance	<u>\$ 1,525,383</u>	<u>\$ 230,620</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,525,383	\$ 230,620
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,525,383</u>	<u>\$ 230,620</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS
2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 304,000	\$ 315,000
Total Revenues	\$ 304,000	\$ 315,000
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 50,000
Services and Other Operating	\$ 698,837	\$ 3,056,000
Capital Outlay	\$ 900,000	\$ 2,300,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 1,598,837	\$ 5,406,000
Excess (deficiency) of revenues over expenditures	\$ (1,294,837)	\$ (5,091,000)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 6,584,437	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 6,584,437	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 5,289,600	\$ (5,091,000)
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,800,582	\$ 7,090,182
Ending Fund Balance	\$ 7,090,182	\$ 1,999,182
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 7,090,182	\$ 1,999,182
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
Total Ending Fund Balance	\$ 7,090,182	\$ 1,999,182

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 857,689	\$ 943,811
Total Revenues	\$ 857,689	\$ 943,811
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 131,383	\$ 135,370
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 632,984	\$ 637,642
Direct Support	\$ -	\$ -
Total Expenditures	\$ 764,367	\$ 773,012
Excess (deficiency) of revenues over expenditures	\$ 93,322	\$ 170,799
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ 607,217	\$ 175,000
Total Other Financing Sources (Uses)	\$ (607,217)	\$ (175,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (513,895)	\$ (4,201)
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 568,133	\$ 54,238
Ending Fund Balance	\$ 54,238	\$ 50,037
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	\$ -	\$ -
<i>Reserve for Prepaid Exp</i>	\$ -	\$ -
<i>Reserve for Econ Uncertainties</i>	\$ -	\$ -
<i>Other Assignments</i>	\$ -	\$ -
<i>Legally Restricted Fund Balance</i>	\$ 54,238	\$ 50,037
<i>Unassigned</i>	\$ -	\$ -
Total Ending Fund Balance	\$ 54,238	\$ 50,037

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 3,442,486	\$ 3,800,034
Total Revenues	<u>\$ 3,442,486</u>	<u>\$ 3,800,034</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 3,587,450	\$ 3,587,450
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 3,587,450</u>	<u>\$ 3,587,450</u>
 Excess (deficiency) of revenues over expenditures	 \$ (144,964)	 \$ 212,584
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (144,964)	 \$ 212,584
<hr/>		
Beginning Fund Balance	\$ 3,141,455	\$ 2,996,491
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,141,455</u>	<u>\$ 2,996,491</u>
Ending Fund Balance	<u>\$ 2,996,491</u>	<u>\$ 3,209,075</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,996,491	\$ 3,209,075
Unassigned	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,996,491</u>	<u>\$ 3,209,075</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2016-17

	Estimated Actuals 2015-16	Adopted Budget 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,707,200	\$ 1,828,250
Total Revenues	\$ 1,707,200	\$ 1,828,250
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 136,902	\$ 145,479
Employee Benefits	\$ 68,349	\$ 70,737
Books and Supplies	\$ 127,557	\$ 123,000
Services and Other Operating	\$ 1,545,700	\$ 1,540,206
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 1,878,508	\$ 1,879,422
Excess (deficiency) of revenues over expenditures	\$ (171,308)	\$ (51,172)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (171,308)	\$ (51,172)
Beginning Net Position		
Beginning Net Position	\$ 1,180,766	\$ 1,009,458
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Net Position	\$ 1,180,766	\$ 1,009,458
Ending Net Position	\$ 1,009,458	\$ 958,286
<i>Components of Ending Net Position:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Net Position	\$ -	\$ -
Unrestricted Net Position	\$ 1,009,458	\$ 958,286
Total Ending Net Position	\$ 1,009,458	\$ 958,286

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: Fullerton School District Business Office
Date: June 03, 2016

Place: Fullerton School District
Date: June 07, 2016
Time: 05:30 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: Susan Cross Hume

Telephone: (714) 447-7412

Title: Asst. Superintendent Business Services

E-mail: susan_hume@fullertonsd.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	
				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	

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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:	\$ <u>2,018,431.00</u>
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ <u>2,018,431.00</u>

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

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

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

Date of Meeting: Jun 07, 2016

For additional information on this certification, please contact:

Name: Susan Cross Hume

Title: Asst. Superintendent Business Services

Telephone: (714) 447-7412

E-mail: susan_hume@fullertonsd.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	102,943,533.00	0.00	102,943,533.00	107,181,659.00	0.00	107,181,659.00	4.1%
2) Federal Revenue		8100-8299	0.00	6,928,444.00	6,928,444.00	0.00	5,919,487.00	5,919,487.00	-14.6%
3) Other State Revenue		8300-8599	9,693,518.00	5,630,154.00	15,323,672.00	5,462,506.00	4,386,941.00	9,849,447.00	-35.7%
4) Other Local Revenue		8600-8799	615,263.00	8,840,056.00	9,455,319.00	415,000.00	7,835,143.00	8,250,143.00	-12.7%
5) TOTAL, REVENUES			113,252,314.00	21,398,654.00	134,650,968.00	113,059,165.00	18,141,571.00	131,200,736.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	50,210,649.00	11,186,200.00	61,396,849.00	51,787,806.00	11,166,575.00	62,954,381.00	2.5%
2) Classified Salaries		2000-2999	12,403,965.00	7,252,261.00	19,656,226.00	13,329,924.00	7,349,508.00	20,679,432.00	5.2%
3) Employee Benefits		3000-3999	19,831,075.00	5,947,078.00	25,778,153.00	22,203,587.00	6,412,338.00	28,615,925.00	11.0%
4) Books and Supplies		4000-4999	8,747,513.00	5,452,166.00	14,199,679.00	7,788,400.00	1,901,533.00	9,689,933.00	-31.8%
5) Services and Other Operating Expenditures		5000-5999	6,525,300.00	3,782,880.00	10,308,180.00	5,936,086.00	2,438,485.00	8,374,571.00	-18.8%
6) Capital Outlay		6000-6999	61,197.00	1,930,317.00	1,991,514.00	47,000.00	1,673,715.00	1,720,715.00	-13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	893,362.00	1,153,683.00	2,047,045.00	916,972.00	1,150,000.00	2,066,972.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(956,283.00)	547,077.00	(409,206.00)	(945,617.00)	496,462.00	(449,155.00)	9.8%
9) TOTAL, EXPENDITURES			97,716,778.00	37,251,662.00	134,968,440.00	101,064,158.00	32,588,616.00	133,652,774.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,535,536.00	(15,853,008.00)	(317,472.00)	11,995,007.00	(14,447,045.00)	(2,452,038.00)	672.4%
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	4,168,724.00	0.00	4,168,724.00	0.00	0.00	0.00	-100.0%
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	(12,879,100.00)	12,879,100.00	0.00	(14,447,045.00)	14,447,045.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,047,824.00)	12,879,100.00	(4,168,724.00)	(14,447,045.00)	14,447,045.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,512,288.00)	(2,973,908.00)	(4,486,196.00)	(2,452,038.00)	0.00	(2,452,038.00)	-45.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			27,241,513.00	0.00	27,241,513.00	24,789,475.00	0.00	24,789,475.00	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	65,681.00	0.00	65,681.00	65,681.00	0.00	65,681.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,800,000.00	0.00	2,800,000.00	0.00	0.00	0.00	-100.0%
One-Time Mandated Cost Revenue	0000	9780	2,800,000.00		2,800,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,174,115.00	0.00	4,174,115.00	4,009,584.00	0.00	4,009,584.00	-3.9%
Unassigned/Unappropriated Amount		9790	20,151,717.00	0.00	20,151,717.00	20,664,210.00	0.00	20,664,210.00	2.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

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	44,675,540.00	0.00	44,675,540.00	49,399,822.00	0.00	49,399,822.00	10.6%
Education Protection Account State Aid - Current Year		8012	17,200,009.00	0.00	17,200,009.00	16,713,853.00	0.00	16,713,853.00	-2.8%
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	230,755.00	0.00	230,755.00	230,755.00	0.00	230,755.00	0.0%
Timber Yield Tax		8022	5.00	0.00	5.00	5.00	0.00	5.00	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	33,337,865.00	0.00	33,337,865.00	33,337,865.00	0.00	33,337,865.00	0.0%
Unsecured Roll Taxes		8042	1,113,476.00	0.00	1,113,476.00	1,113,476.00	0.00	1,113,476.00	0.0%
Prior Years' Taxes		8043	488,805.00	0.00	488,805.00	488,805.00	0.00	488,805.00	0.0%
Supplemental Taxes		8044	1,259,590.00	0.00	1,259,590.00	1,259,590.00	0.00	1,259,590.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,946,444.00	0.00	2,946,444.00	2,946,444.00	0.00	2,946,444.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,691,044.00	0.00	1,691,044.00	1,691,044.00	0.00	1,691,044.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			102,943,533.00	0.00	102,943,533.00	107,181,659.00	0.00	107,181,659.00	4.1%
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	0.00	0.00	0.00	0.00	0.00	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			102,943,533.00	0.00	102,943,533.00	107,181,659.00	0.00	107,181,659.00	4.1%
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	2,254,606.00	2,254,606.00	0.00	2,254,606.00	2,254,606.00	0.0%
Special Education Discretionary Grants		8182	0.00	282,885.00	282,885.00	0.00	282,885.00	282,885.00	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		2,925,200.00	2,925,200.00		2,263,433.00	2,263,433.00	-22.6%
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		541,682.00	541,682.00		443,196.00	443,196.00	-18.2%
NCLB: Title III, Immigrant Education Program	4201	8290		78,720.00	78,720.00		28,000.00	28,000.00	-64.4%

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		521,853.00	521,853.00		350,000.00	350,000.00	-32.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		23,911.00	23,911.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	299,587.00	299,587.00	0.00	297,367.00	297,367.00	-0.7%
TOTAL, FEDERAL REVENUE			0.00	6,928,444.00	6,928,444.00	0.00	5,919,487.00	5,919,487.00	-14.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,436,357.00	0.00	7,436,357.00	3,508,646.00	0.00	3,508,646.00	-52.8%
Lottery - Unrestricted and Instructional Materials		8560	1,973,371.00	605,791.00	2,579,162.00	1,929,760.00	605,000.00	2,534,760.00	-1.7%
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		1,753,473.00	1,753,473.00		1,753,473.00	1,753,473.00	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		2,250.00	2,250.00		2,250.00	2,250.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,482,820.00	1,482,820.00		1,226,218.00	1,226,218.00	-17.3%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	283,790.00	1,785,820.00	2,069,610.00	24,100.00	800,000.00	824,100.00	-60.2%
TOTAL, OTHER STATE REVENUE			9,693,518.00	5,630,154.00	15,323,672.00	5,462,506.00	4,386,941.00	9,849,447.00	-35.7%

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)	
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	15,000.00	0.00	15,000.00	20,000.00	0.00	20,000.00	33.3%
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	150,000.00	0.00	150,000.00	100,000.00	0.00	100,000.00	-33.3%
Interest		8660	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	300,263.00	2,020,998.00	2,321,261.00	145,000.00	1,102,497.00	1,247,497.00	-46.3%
Tuition		8710	0.00	111,052.00	111,052.00	0.00	25,000.00	25,000.00	-77.5%
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		6,708,006.00	6,708,006.00		6,707,646.00	6,707,646.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			615,263.00	8,840,056.00	9,455,319.00	415,000.00	7,835,143.00	8,250,143.00	-12.7%
TOTAL, REVENUES			113,252,314.00	21,398,654.00	134,650,968.00	113,059,165.00	18,141,571.00	131,200,736.00	-2.6%

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	42,710,307.00	9,263,728.00	51,974,035.00	44,101,639.00	9,446,765.00	53,548,404.00	3.0%
Certificated Pupil Support Salaries		1200	1,332,083.00	1,081,845.00	2,413,928.00	1,386,321.00	1,188,300.00	2,574,621.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,458,573.00	604,688.00	6,063,261.00	5,583,546.00	437,286.00	6,020,832.00	-0.7%
Other Certificated Salaries		1900	709,686.00	235,939.00	945,625.00	716,300.00	94,224.00	810,524.00	-14.3%
TOTAL, CERTIFICATED SALARIES			50,210,649.00	11,186,200.00	61,396,849.00	51,787,806.00	11,166,575.00	62,954,381.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	491,331.00	4,700,333.00	5,191,664.00	986,364.00	4,696,200.00	5,682,564.00	9.5%
Classified Support Salaries		2200	6,132,870.00	998,343.00	7,131,213.00	6,392,482.00	1,084,250.00	7,476,732.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	1,120,433.00	774,816.00	1,895,249.00	1,133,063.00	837,462.00	1,970,525.00	4.0%
Clerical, Technical and Office Salaries		2400	4,220,270.00	718,389.00	4,938,659.00	4,356,613.00	704,919.00	5,061,532.00	2.5%
Other Classified Salaries		2900	439,061.00	60,380.00	499,441.00	461,402.00	26,677.00	488,079.00	-2.3%
TOTAL, CLASSIFIED SALARIES			12,403,965.00	7,252,261.00	19,656,226.00	13,329,924.00	7,349,508.00	20,679,432.00	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,059,396.00	1,201,871.00	6,261,267.00	6,306,147.00	1,358,143.00	7,664,290.00	22.4%
PERS		3201-3202	1,322,754.00	802,953.00	2,125,707.00	1,506,268.00	889,125.00	2,395,393.00	12.7%
OASDI/Medicare/Alternative		3301-3302	1,633,577.00	723,624.00	2,357,201.00	1,795,479.00	759,840.00	2,555,319.00	8.4%
Health and Welfare Benefits		3401-3402	10,158,417.00	2,731,835.00	12,890,252.00	10,866,323.00	2,919,539.00	13,785,862.00	6.9%
Unemployment Insurance		3501-3502	33,910.00	9,290.00	43,200.00	34,716.00	9,466.00	44,182.00	2.3%
Workers' Compensation		3601-3602	742,027.00	220,261.00	962,288.00	768,754.00	221,469.00	990,223.00	2.9%
OPEB, Allocated		3701-3702	867,994.00	257,244.00	1,125,238.00	924,900.00	254,756.00	1,179,656.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,000.00	0.00	13,000.00	1,000.00	0.00	1,000.00	-92.3%
TOTAL, EMPLOYEE BENEFITS			19,831,075.00	5,947,078.00	25,778,153.00	22,203,587.00	6,412,338.00	28,615,925.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,294,111.00	115,873.00	2,409,984.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	50,284.00	7,000.00	57,284.00	52,200.00	0.00	52,200.00	-8.9%
Materials and Supplies		4300	4,554,231.00	4,991,550.00	9,545,781.00	5,432,520.00	1,706,452.00	7,138,972.00	-25.2%
Noncapitalized Equipment		4400	1,848,887.00	337,743.00	2,186,630.00	2,303,680.00	195,081.00	2,498,761.00	14.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,747,513.00	5,452,166.00	14,199,679.00	7,788,400.00	1,901,533.00	9,689,933.00	-31.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	185,000.00	185,000.00	0.00	225,000.00	225,000.00	21.6%
Travel and Conferences		5200	338,718.00	325,253.00	663,971.00	339,410.00	115,971.00	455,381.00	-31.4%
Dues and Memberships		5300	44,422.00	15,025.00	59,447.00	46,389.00	2,000.00	48,389.00	-18.6%
Insurance		5400 - 5450	755,222.00	14,400.00	769,622.00	855,643.00	15,000.00	870,643.00	13.1%
Operations and Housekeeping Services		5500	2,219,000.00	0.00	2,219,000.00	2,265,000.00	0.00	2,265,000.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,964.00	460,507.00	837,471.00	307,565.00	417,248.00	724,813.00	-13.5%
Transfers of Direct Costs		5710	(13,731.00)	13,731.00	0.00	(216,863.00)	216,863.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,768.00)	(17,000.00)	(32,768.00)	(16,900.00)	(10,000.00)	(26,900.00)	-17.9%
Professional/Consulting Services and Operating Expenditures		5800	2,566,864.00	2,761,414.00	5,328,278.00	2,106,458.00	1,434,300.00	3,540,758.00	-33.5%
Communications		5900	253,609.00	24,550.00	278,159.00	249,384.00	22,103.00	271,487.00	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,525,300.00	3,782,880.00	10,308,180.00	5,936,086.00	2,438,485.00	8,374,571.00	-18.8%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	97.00	1,667,697.00	1,667,794.00	10,000.00	1,411,095.00	1,421,095.00	-14.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	61,100.00	62,620.00	123,720.00	37,000.00	62,620.00	99,620.00	-19.5%
TOTAL, CAPITAL OUTLAY			61,197.00	1,930,317.00	1,991,514.00	47,000.00	1,673,715.00	1,720,715.00	-13.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	451,705.00	451,705.00	0.00	450,000.00	450,000.00	-0.4%
Payments to County Offices		7142	367,607.00	701,978.00	1,069,585.00	387,607.00	700,000.00	1,087,607.00	1.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	195,755.00	0.00	195,755.00	184,365.00	0.00	184,365.00	-5.8%
Other Debt Service - Principal		7439	330,000.00	0.00	330,000.00	345,000.00	0.00	345,000.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			893,362.00	1,153,683.00	2,047,045.00	916,972.00	1,150,000.00	2,066,972.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(547,077.00)	547,077.00	0.00	(496,462.00)	496,462.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(409,206.00)	0.00	(409,206.00)	(449,155.00)	0.00	(449,155.00)	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(956,283.00)	547,077.00	(409,206.00)	(945,617.00)	496,462.00	(449,155.00)	9.8%
TOTAL, EXPENDITURES			97,716,778.00	37,251,662.00	134,968,440.00	101,064,158.00	32,588,616.00	133,652,774.00	-1.0%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,168,724.00	0.00	4,168,724.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,168,724.00	0.00	4,168,724.00	0.00	0.00	0.00	-100.0%
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	(12,879,100.00)	12,879,100.00	0.00	(14,447,045.00)	14,447,045.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,879,100.00)	12,879,100.00	0.00	(14,447,045.00)	14,447,045.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(17,047,824.00)	12,879,100.00	(4,168,724.00)	(14,447,045.00)	14,447,045.00	0.00	-100.0%

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	102,943,533.00	0.00	102,943,533.00	107,181,659.00	0.00	107,181,659.00	4.1%
2) Federal Revenue		8100-8299	0.00	6,928,444.00	6,928,444.00	0.00	5,919,487.00	5,919,487.00	-14.6%
3) Other State Revenue		8300-8599	9,693,518.00	5,630,154.00	15,323,672.00	5,462,506.00	4,386,941.00	9,849,447.00	-35.7%
4) Other Local Revenue		8600-8799	615,263.00	8,840,056.00	9,455,319.00	415,000.00	7,835,143.00	8,250,143.00	-12.7%
5) TOTAL REVENUES			113,252,314.00	21,398,654.00	134,650,968.00	113,059,165.00	18,141,571.00	131,200,736.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		63,078,793.00	24,561,000.00	87,639,793.00	66,590,382.00	21,772,888.00	88,363,270.00	0.8%
2) Instruction - Related Services	2000-2999		15,835,693.00	3,399,820.00	19,235,513.00	14,605,457.00	2,201,750.00	16,807,207.00	-12.6%
3) Pupil Services	3000-3999		4,684,337.00	2,463,801.00	7,148,138.00	5,060,152.00	2,118,002.00	7,178,154.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		5,933,999.00	548,445.00	6,482,444.00	6,255,942.00	497,276.00	6,753,218.00	4.2%
8) Plant Services	8000-8999		7,290,594.00	5,124,913.00	12,415,507.00	7,635,253.00	4,848,700.00	12,483,953.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	893,362.00	1,153,683.00	2,047,045.00	916,972.00	1,150,000.00	2,066,972.00	1.0%
10) TOTAL EXPENDITURES			97,716,778.00	37,251,662.00	134,968,440.00	101,064,158.00	32,588,616.00	133,652,774.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,535,536.00	(15,853,008.00)	(317,472.00)	11,995,007.00	(14,447,045.00)	(2,452,038.00)	672.4%
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	4,168,724.00	0.00	4,168,724.00	0.00	0.00	0.00	-100.0%
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	(12,879,100.00)	12,879,100.00	0.00	(14,447,045.00)	14,447,045.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,047,824.00)	12,879,100.00	(4,168,724.00)	(14,447,045.00)	14,447,045.00	0.00	-100.0%

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)			(1,512,288.00)	(2,973,908.00)	(4,486,196.00)	(2,452,038.00)	0.00	(2,452,038.00)	-45.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,753,801.00	2,973,908.00	31,727,709.00	27,241,513.00	0.00	27,241,513.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			27,241,513.00	0.00	27,241,513.00	24,789,475.00	0.00	24,789,475.00	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	65,681.00	0.00	65,681.00	65,681.00	0.00	65,681.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,800,000.00	0.00	2,800,000.00	0.00	0.00	0.00	-100.0%
One-Time Mandated Cost Revenue	0000	9780	2,800,000.00		2,800,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,174,115.00	0.00	4,174,115.00	4,009,584.00	0.00	4,009,584.00	-3.9%
Unassigned/Unappropriated Amount		9790	20,151,717.00	0.00	20,151,717.00	20,664,210.00	0.00	20,664,210.00	2.5%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	72,054.00	72,078.00	0.0%
3) Other State Revenue		8300-8599	1,921,330.00	1,857,634.00	-3.3%
4) Other Local Revenue		8600-8799	2,345,402.00	2,379,160.00	1.4%
5) TOTAL, REVENUES			4,338,786.00	4,308,872.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	643,601.00	761,208.00	18.3%
2) Classified Salaries		2000-2999	1,945,692.00	2,000,084.00	2.8%
3) Employee Benefits		3000-3999	754,433.00	845,478.00	12.1%
4) Books and Supplies		4000-4999	521,784.00	373,942.00	-28.3%
5) Services and Other Operating Expenditures		5000-5999	227,528.00	132,657.00	-41.7%
6) Capital Outlay		6000-6999	62,745.00	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	180,103.00	191,603.00	6.4%
9) TOTAL, EXPENDITURES			4,335,886.00	4,304,972.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,900.00	3,900.00	34.5%
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)			2,900.00	3,900.00	34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,059,337.00	1,062,237.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,059,337.00	1,062,237.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,059,337.00	1,062,237.00	0.3%
2) Ending Balance, June 30 (E + F1e)			1,062,237.00	1,066,137.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,062,237.00	1,066,137.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	72,054.00	72,078.00	0.0%
TOTAL, FEDERAL REVENUE			72,054.00	72,078.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,770,295.00	1,770,151.00	0.0%
All Other State Revenue	All Other	8590	151,035.00	87,483.00	-42.1%
TOTAL, OTHER STATE REVENUE			1,921,330.00	1,857,634.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,000.00	5,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,340,802.00	2,373,560.00	1.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	600.00	600.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,345,402.00	2,379,160.00	1.4%
TOTAL, REVENUES			4,338,786.00	4,308,872.00	-0.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	518,025.00	612,942.00	18.3%
Certificated Pupil Support Salaries		1200	64,057.00	83,000.00	29.6%
Certificated Supervisors' and Administrators' Salaries		1300	61,519.00	65,266.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			643,601.00	761,208.00	18.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,553,501.00	1,566,000.00	0.8%
Classified Support Salaries		2200	2,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	218,823.00	199,892.00	-8.7%
Clerical, Technical and Office Salaries		2400	171,368.00	234,192.00	36.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,945,692.00	2,000,084.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,233.00	62,783.00	6.0%
PERS		3201-3202	188,152.00	209,121.00	11.1%
OASDI/Medicare/Alternative		3301-3302	161,182.00	175,966.00	9.2%
Health and Welfare Benefits		3401-3402	277,141.00	325,538.00	17.5%
Unemployment Insurance		3501-3502	1,552.00	2,151.00	38.6%
Workers' Compensation		3601-3602	31,609.00	33,248.00	5.2%
OPEB, Allocated		3701-3702	35,564.00	36,671.00	3.1%
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			754,433.00	845,478.00	12.1%
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	431,784.00	338,942.00	-21.5%
Noncapitalized Equipment		4400	90,000.00	35,000.00	-61.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			521,784.00	373,942.00	-28.3%

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	58,668.00	42,077.00	-28.3%
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	5,750.00	6,600.00	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,368.00	24,500.00	-19.3%
Professional/Consulting Services and Operating Expenditures		5800	107,805.00	43,480.00	-59.7%
Communications		5900	24,937.00	16,000.00	-35.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			227,528.00	132,657.00	-41.7%
CAPITAL OUTLAY					
Land		6100	62,745.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,745.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	180,103.00	191,603.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			180,103.00	191,603.00	6.4%
TOTAL, EXPENDITURES			4,335,886.00	4,304,972.00	-0.7%

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

Description	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	72,054.00	72,078.00	0.0%
3) Other State Revenue		8300-8599	1,921,330.00	1,857,634.00	-3.3%
4) Other Local Revenue		8600-8799	2,345,402.00	2,379,160.00	1.4%
5) TOTAL, REVENUES			4,338,786.00	4,308,872.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,173,062.00	3,155,773.00	-0.5%
2) Instruction - Related Services	2000-2999		755,550.00	819,318.00	8.4%
3) Pupil Services	3000-3999		87,431.00	110,278.00	26.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		180,103.00	191,603.00	6.4%
8) Plant Services	8000-8999		139,740.00	28,000.00	-80.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,335,886.00	4,304,972.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,900.00	3,900.00	34.5%
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)			2,900.00	3,900.00	34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,059,337.00	1,062,237.00	0.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,059,337.00	1,062,237.00	0.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,059,337.00	1,062,237.00	0.3%
2) Ending Balance, June 30 (E + F1e)					
			1,062,237.00	1,066,137.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,062,237.00	1,066,137.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

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	4,151,603.00	4,567,616.00	10.0%
3) Other State Revenue		8300-8599	231,025.00	256,113.00	10.9%
4) Other Local Revenue		8600-8799	1,206,357.00	1,288,588.00	6.8%
5) TOTAL, REVENUES			5,588,985.00	6,112,317.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,990,012.00	2,099,568.00	5.5%
3) Employee Benefits		3000-3999	811,742.00	864,136.00	6.5%
4) Books and Supplies		4000-4999	2,500,210.00	2,548,515.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	168,702.00	173,148.00	2.6%
6) Capital Outlay		6000-6999	222,000.00	321,500.00	44.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	229,103.00	257,552.00	12.4%
9) TOTAL, EXPENDITURES			5,921,769.00	6,264,419.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(332,784.00)	(152,102.00)	-54.3%
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)			(332,784.00)	(152,102.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,391,858.57	2,059,074.57	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,391,858.57	2,059,074.57	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,391,858.57	2,059,074.57	-13.9%
2) Ending Balance, June 30 (E + F1e)			2,059,074.57	1,906,972.57	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,059,074.57	1,906,972.57	-7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,151,603.00	4,567,616.00	10.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,151,603.00	4,567,616.00	10.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	231,025.00	256,113.00	10.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			231,025.00	256,113.00	10.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,203,123.00	1,285,669.00	6.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,384.00	2,369.00	-0.6%
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	850.00	550.00	-35.3%
TOTAL, OTHER LOCAL REVENUE			1,206,357.00	1,288,588.00	6.8%
TOTAL, REVENUES			5,588,985.00	6,112,317.00	9.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,817,052.00	1,919,734.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	171,860.00	178,734.00	4.0%
Clerical, Technical and Office Salaries		2400	1,100.00	1,100.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,990,012.00	2,099,568.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	250,603.00	273,787.00	9.3%
OASDI/Medicare/Alternative		3301-3302	153,152.00	161,533.00	5.5%
Health and Welfare Benefits		3401-3402	355,281.00	373,207.00	5.0%
Unemployment Insurance		3501-3502	994.00	1,049.00	5.5%
Workers' Compensation		3601-3602	23,867.00	25,182.00	5.5%
OPEB, Allocated		3701-3702	27,845.00	29,378.00	5.5%
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			811,742.00	864,136.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243,006.00	256,253.00	5.5%
Noncapitalized Equipment		4400	3,000.00	1,000.00	-66.7%
Food		4700	2,254,204.00	2,291,262.00	1.6%
TOTAL, BOOKS AND SUPPLIES			2,500,210.00	2,548,515.00	1.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,105.00	8,648.00	6.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,358.00	2,594.00	10.0%
Operations and Housekeeping Services		5500	65,000.00	68,250.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,547.00	57,660.00	5.7%
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	30,642.00	30,946.00	1.0%
Communications		5900	8,050.00	5,050.00	-37.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,702.00	173,148.00	2.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	47,000.00	0.00	-100.0%
Equipment Replacement		6500	175,000.00	321,500.00	83.7%
TOTAL, CAPITAL OUTLAY			222,000.00	321,500.00	44.8%
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	229,103.00	257,552.00	12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			229,103.00	257,552.00	12.4%
TOTAL, EXPENDITURES			5,921,769.00	6,264,419.00	5.8%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,151,603.00	4,567,616.00	10.0%
3) Other State Revenue		8300-8599	231,025.00	256,113.00	10.9%
4) Other Local Revenue		8600-8799	1,206,357.00	1,288,588.00	6.8%
5) TOTAL, REVENUES			5,588,985.00	6,112,317.00	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,627,666.00	5,938,617.00	5.5%
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		229,103.00	257,552.00	12.4%
8) Plant Services	8000-8999		65,000.00	68,250.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,921,769.00	6,264,419.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(332,784.00)	(152,102.00)	-54.3%
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)			(332,784.00)	(152,102.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,391,858.57	2,059,074.57	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,391,858.57	2,059,074.57	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,391,858.57	2,059,074.57	-13.9%
2) Ending Balance, June 30 (E + F1e)			2,059,074.57	1,906,972.57	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,059,074.57	1,906,972.57	-7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	5,000.00	2,000.00	-60.0%
5) TOTAL, REVENUES			5,000.00	2,000.00	-60.0%
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	120,990.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	497,010.00	200,000.00	-59.8%
6) Capital Outlay		6000-6999	5,000.00	200,000.00	3900.0%
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			623,000.00	400,000.00	-35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(618,000.00)	(398,000.00)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(618,000.00)	(398,000.00)	-35.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,666.00	689,666.00	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,666.00	689,666.00	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,666.00	689,666.00	-47.3%
2) Ending Balance, June 30 (E + F1e)			689,666.00	291,666.00	-57.7%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	689,666.00	291,666.00	-57.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	5,000.00	2,000.00	-60.0%
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			5,000.00	2,000.00	-60.0%
TOTAL, REVENUES			5,000.00	2,000.00	-60.0%

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	114,600.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,390.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			120,990.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475,010.00	200,000.00	-57.9%
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	22,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,010.00	200,000.00	-59.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	200,000.00	3900.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	200,000.00	3900.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			623,000.00	400,000.00	-35.8%

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					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	2,000.00	-60.0%
5) TOTAL, REVENUES			5,000.00	2,000.00	-60.0%
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		623,000.00	400,000.00	-35.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			623,000.00	400,000.00	-35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(618,000.00)	(398,000.00)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(618,000.00)	(398,000.00)	-35.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,666.00	689,666.00	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,666.00	689,666.00	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,666.00	689,666.00	-47.3%
2) Ending Balance, June 30 (E + F1e)			689,666.00	291,666.00	-57.7%
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	689,666.00	291,666.00	-57.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	200.00	-95.0%
5) TOTAL, REVENUES			4,000.00	200.00	-95.0%
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	210,130.00	93,654.00	-55.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			210,130.00	93,654.00	-55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,130.00)	(93,454.00)	-54.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84,287.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(915,713.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,121,843.00)	(93,454.00)	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,011.00	137,168.00	-89.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,011.00	137,168.00	-89.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,011.00	137,168.00	-89.1%
2) Ending Balance, June 30 (E + F1e)			137,168.00	43,714.00	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	137,168.00	43,714.00	-68.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	4,000.00	200.00	-95.0%
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			4,000.00	200.00	-95.0%
TOTAL, REVENUES			4,000.00	200.00	-95.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	13,966.00	7,894.00	-43.5%
Other Debt Service - Principal		7439	196,164.00	85,760.00	-56.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,130.00	93,654.00	-55.4%
TOTAL, EXPENDITURES			210,130.00	93,654.00	-55.4%

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	84,287.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84,287.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	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)			(915,713.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	200.00	-95.0%
5) TOTAL, REVENUES			4,000.00	200.00	-95.0%
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	210,130.00	93,654.00	-55.4%
10) TOTAL, EXPENDITURES			210,130.00	93,654.00	-55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(206,130.00)	(93,454.00)	-54.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84,287.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(915,713.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,121,843.00)	(93,454.00)	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,011.00	137,168.00	-89.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,011.00	137,168.00	-89.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,011.00	137,168.00	-89.1%
2) Ending Balance, June 30 (E + F1e)			137,168.00	43,714.00	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	137,168.00	43,714.00	-68.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,000.00	106,000.00	0.0%
5) TOTAL, REVENUES			106,000.00	106,000.00	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	20,000.00	New
5) Services and Other Operating Expenditures		5000-5999	112,302.00	145,302.00	29.4%
6) Capital Outlay		6000-6999	575,000.00	1,204,000.00	109.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461.00	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			718,763.00	1,400,763.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(612,763.00)	(1,294,763.00)	111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,500,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,763.00)	(1,294,763.00)	-38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,638,146.00	1,525,383.00	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,638,146.00	1,525,383.00	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,638,146.00	1,525,383.00	-58.1%
2) Ending Balance, June 30 (E + F1e)			1,525,383.00	230,620.00	-84.9%
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	1,525,383.00	230,620.00	-84.9%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	100,000.00	100,000.00	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			106,000.00	106,000.00	0.0%
TOTAL, REVENUES			106,000.00	106,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	20,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	20,000.00	New

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	8,802.00	8,802.00	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	103,500.00	136,500.00	31.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,302.00	145,302.00	29.4%
CAPITAL OUTLAY					
Land		6100	0.00	220,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	575,000.00	984,000.00	71.1%
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			575,000.00	1,204,000.00	109.4%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,461.00	31,461.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,461.00	31,461.00	0.0%
TOTAL, EXPENDITURES			718,763.00	1,400,763.00	94.9%

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	1,500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	0.00	-100.0%
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)			(1,500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,000.00	106,000.00	0.0%
5) TOTAL, REVENUES			106,000.00	106,000.00	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		687,302.00	1,369,302.00	99.2%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	31,461.00	0.0%
10) TOTAL, EXPENDITURES			718,763.00	1,400,763.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(612,763.00)	(1,294,763.00)	111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,763.00)	(1,294,763.00)	-38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,638,146.00	1,525,383.00	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,638,146.00	1,525,383.00	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,638,146.00	1,525,383.00	-58.1%
2) Ending Balance, June 30 (E + F1e)			1,525,383.00	230,620.00	-84.9%
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	1,525,383.00	230,620.00	-84.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,000.00	315,000.00	3.6%
5) TOTAL, REVENUES			304,000.00	315,000.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	50,000.00	New
5) Services and Other Operating Expenditures		5000-5999	698,837.00	3,056,000.00	337.3%
6) Capital Outlay		6000-6999	900,000.00	2,300,000.00	155.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,598,837.00	5,406,000.00	238.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,294,837.00)	(5,091,000.00)	293.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,584,437.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,584,437.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,289,600.00	(5,091,000.00)	-196.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,800,582.00	7,090,182.00	293.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,800,582.00	7,090,182.00	293.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,800,582.00	7,090,182.00	293.8%
2) Ending Balance, June 30 (E + F1e)			7,090,182.00	1,999,182.00	-71.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,090,182.00	1,999,182.00	-71.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	300,000.00	300,000.00	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	4,000.00	15,000.00	275.0%
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			304,000.00	315,000.00	3.6%
TOTAL, REVENUES			304,000.00	315,000.00	3.6%

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	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	50,000.00	New

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	698,837.00	3,056,000.00	337.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			698,837.00	3,056,000.00	337.3%
CAPITAL OUTLAY					
Land		6100	200,000.00	150,000.00	-25.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	700,000.00	2,150,000.00	207.1%
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			900,000.00	2,300,000.00	155.6%
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			1,598,837.00	5,406,000.00	238.1%

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	6,584,437.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,584,437.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 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)			6,584,437.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,000.00	315,000.00	3.6%
5) TOTAL, REVENUES			304,000.00	315,000.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,598,837.00	5,406,000.00	238.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,598,837.00	5,406,000.00	238.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,294,837.00)	(5,091,000.00)	293.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,584,437.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,584,437.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,289,600.00	(5,091,000.00)	-196.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,800,582.00	7,090,182.00	293.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,800,582.00	7,090,182.00	293.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,800,582.00	7,090,182.00	293.8%
2) Ending Balance, June 30 (E + F1e)					
			7,090,182.00	1,999,182.00	-71.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	7,090,182.00	1,999,182.00	-71.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	857,689.00	943,811.00	10.0%
5) TOTAL, REVENUES			857,689.00	943,811.00	10.0%
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	131,383.00	135,370.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	632,984.00	637,642.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			764,367.00	773,012.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,322.00	170,799.00	83.0%
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	607,217.00	175,000.00	-71.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(607,217.00)	(175,000.00)	-71.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(513,895.00)	(4,201.00)	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,133.00	54,238.00	-90.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,133.00	54,238.00	-90.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,133.00	54,238.00	-90.5%
2) Ending Balance, June 30 (E + F1e)			54,238.00	50,037.00	-7.7%
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			54,238.00	50,037.00	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	860,000.00	830,000.00	-3.5%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	165.00	162.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	(2,476.00)	113,649.00	-4690.0%
TOTAL, OTHER LOCAL REVENUE			857,689.00	943,811.00	10.0%
TOTAL, REVENUES			857,689.00	943,811.00	10.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	131,383.00	135,370.00	3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,383.00	135,370.00	3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	311,596.00	302,033.00	-3.1%
Other Debt Service - Principal		7439	321,388.00	335,609.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			632,984.00	637,642.00	0.7%
TOTAL, EXPENDITURES			764,367.00	773,012.00	1.1%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	607,217.00	175,000.00	-71.2%
(d) TOTAL, USES			607,217.00	175,000.00	-71.2%
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)			(607,217.00)	(175,000.00)	-71.2%

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	857,689.00	943,811.00	10.0%
5) TOTAL, REVENUES			857,689.00	943,811.00	10.0%
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		131,383.00	135,370.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	632,984.00	637,642.00	0.7%
10) TOTAL, EXPENDITURES			764,367.00	773,012.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			93,322.00	170,799.00	83.0%
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	607,217.00	175,000.00	-71.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(607,217.00)	(175,000.00)	-71.2%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(513,895.00)	(4,201.00)	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,133.00	54,238.00	-90.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,133.00	54,238.00	-90.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,133.00	54,238.00	-90.5%
2) Ending Balance, June 30 (E + F1e)			54,238.00	50,037.00	-7.7%
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			54,238.00	50,037.00	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	54,238.00	50,037.00
Total, Restricted Balance		<u>54,238.00</u>	<u>50,037.00</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	3,442,486.00	3,800,034.00	10.4%
5) TOTAL, REVENUES			3,442,486.00	3,800,034.00	10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	3,587,450.00	3,587,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,587,450.00	3,587,450.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(144,964.00)	212,584.00	-246.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,964.00)	212,584.00	-246.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,141,455.00	2,996,491.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,141,455.00	2,996,491.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,141,455.00	2,996,491.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			2,996,491.00	3,209,075.00	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,996,491.00	3,209,075.00	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,311,974.00	3,669,522.00	10.8%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	45,373.00	45,373.00	0.0%
Supplemental Taxes		8614	79,057.00	79,057.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	6,082.00	6,082.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,442,486.00	3,800,034.00	10.4%
TOTAL, REVENUES			3,442,486.00	3,800,034.00	10.4%

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	2,345,000.00	2,345,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,242,450.00	1,242,450.00	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)			3,587,450.00	3,587,450.00	0.0%
TOTAL, EXPENDITURES			3,587,450.00	3,587,450.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,442,486.00	3,800,034.00	10.4%
5) TOTAL, REVENUES			3,442,486.00	3,800,034.00	10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,587,450.00	3,587,450.00	0.0%
10) TOTAL, EXPENDITURES			3,587,450.00	3,587,450.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(144,964.00)	212,584.00	-246.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,964.00)	212,584.00	-246.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,141,455.00	2,996,491.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,141,455.00	2,996,491.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,141,455.00	2,996,491.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			2,996,491.00	3,209,075.00	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,996,491.00	3,209,075.00	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	2,996,491.00	3,209,075.00
Total, Restricted Balance		<u>2,996,491.00</u>	<u>3,209,075.00</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	1,707,200.00	1,828,250.00	7.1%
5) TOTAL, REVENUES			1,707,200.00	1,828,250.00	7.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	136,902.00	145,479.00	6.3%
3) Employee Benefits		3000-3999	68,349.00	70,737.00	3.5%
4) Books and Supplies		4000-4999	127,557.00	123,000.00	-3.6%
5) Services and Other Operating Expenses		5000-5999	1,545,700.00	1,540,206.00	-0.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,878,508.00	1,879,422.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,308.00)	(51,172.00)	-70.1%
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 NET POSITION (C + D4)			(171,308.00)	(51,172.00)	-70.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,180,766.00	1,009,458.00	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,180,766.00	1,009,458.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,180,766.00	1,009,458.00	-14.5%
2) Ending Net Position, June 30 (E + F1e)			1,009,458.00	958,286.00	-5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,009,458.00	958,286.00	-5.1%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,200.00	13,250.00	29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,685,000.00	1,815,000.00	7.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,707,200.00	1,828,250.00	7.1%
TOTAL, REVENUES			1,707,200.00	1,828,250.00	7.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,064.00	91,312.00	6.1%
Clerical, Technical and Office Salaries		2400	50,838.00	54,167.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			136,902.00	145,479.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,188.00	18,584.00	8.1%
OASDI/Medicare/Alternative		3301-3302	10,573.00	11,147.00	5.4%
Health and Welfare Benefits		3401-3402	36,925.00	37,112.00	0.5%
Unemployment Insurance		3501-3502	70.00	78.00	11.4%
Workers' Compensation		3601-3602	1,658.00	1,761.00	6.2%
OPEB, Allocated		3701-3702	1,935.00	2,055.00	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,349.00	70,737.00	3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,557.00	75,000.00	-5.7%
Noncapitalized Equipment		4400	48,000.00	48,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,557.00	123,000.00	-3.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,800.00	10,806.00	0.1%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	663,000.00	668,000.00	0.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,400.00	2,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	865,500.00	855,500.00	-1.2%
Communications		5900	1,000.00	500.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,545,700.00	1,540,206.00	-0.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,878,508.00	1,879,422.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,707,200.00	1,828,250.00	7.1%
5) TOTAL, REVENUES			1,707,200.00	1,828,250.00	7.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,878,508.00	1,879,422.00	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, EXPENSES			1,878,508.00	1,879,422.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(171,308.00)	(51,172.00)	-70.1%
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 NET POSITION (C + D4)			(171,308.00)	(51,172.00)	-70.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,180,766.00	1,009,458.00	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,180,766.00	1,009,458.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,180,766.00	1,009,458.00	-14.5%
2) Ending Net Position, June 30 (E + F1e)			1,009,458.00	958,286.00	-5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,009,458.00	958,286.00	-5.1%

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,182.84	13,182.84	13,344.35	13,182.84	13,182.84	13,182.84
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)	13,182.84	13,182.84	13,344.35	13,182.84	13,182.84	13,182.84
5. District Funded County Program ADA						
a. County Community Schools	35.85	35.85	35.85	35.85	35.85	35.85
b. Special Education-Special Day Class	3.24	3.24	3.24	3.24	3.24	3.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.27	0.27	0.27	0.27	0.27	0.27
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)	39.36	39.36	39.36	39.36	39.36	39.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,222.20	13,222.20	13,383.71	13,222.20	13,222.20	13,222.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			32,610,551.00	30,290,104.00	22,784,740.00	21,971,395.00	15,308,104.00	13,377,966.00	34,363,674.00	26,887,051.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		2,469,991.00	2,469,991.00	8,624,447.00	4,445,984.00	4,445,984.00	8,624,447.00	4,445,984.00	4,445,984.00
	8020-8079		1,500,000.00	30,023.00	822,994.00	154,220.00	3,120,000.00	15,000,000.00	3,000,000.00	500,000.00
	8080-8099									
	8100-8299		17,758.00	130,229.00	248,618.00	23,678.00	118,390.00	591,949.00	41,436.00	17,758.00
	8300-8599		39,398.00	196,989.00	1,969,889.00	187,139.00	393,978.00	1,500,000.00	1,378,923.00	
	8600-8799		420,757.00	412,507.00	33,001.00	297,005.00	107,252.00	1,254,022.00	1,716,030.00	313,505.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			4,447,904.00	3,239,739.00	11,698,949.00	5,108,026.00	8,185,604.00	26,970,418.00	10,582,373.00	5,277,247.00
C. DISBURSEMENTS										
	1000-1999		629,544.00	5,791,803.00	5,917,712.00	5,980,666.00	6,169,529.00	62,954.00	12,590,876.00	6,169,529.00
	2000-2999			1,054,651.00	1,654,355.00	1,964,546.00	1,716,393.00	2,129,981.00	1,861,149.00	2,067,943.00
	3000-3999		3,805,918.00	1,545,260.00	2,518,201.00	2,289,274.00	1,344,948.00	2,718,513.00	2,260,658.00	2,661,281.00
	4000-4999		300,388.00	1,463,180.00	523,256.00	503,877.00	377,907.00	251,938.00	629,846.00	901,164.00
	5000-5999		477,351.00	820,708.00	544,347.00	904,454.00	577,845.00	653,217.00	636,467.00	468,976.00
	6000-6599		75,000.00	100,000.00	1,000,000.00	250,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	7000-7499		(349,206.00)	60,000.00	80,000.00	55,000.00	285,000.00	205,000.00	55,000.00	75,000.00
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			4,938,995.00	10,835,602.00	12,237,871.00	11,947,817.00	10,496,622.00	6,046,603.00	18,058,996.00	12,368,893.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199									
	9200-9299	4,760,994.00	3,094,646.00	952,199.00	33,327.00	238,050.00	380,880.00	61,893.00		
	9310									
	9320									
	9330									
	9340									
	9490									
SUBTOTAL			4,760,994.00	3,094,646.00	952,199.00	33,327.00	238,050.00	380,880.00	61,893.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	6,155,003.00	4,924,002.00	861,700.00	307,750.00	61,550.00				
	9610									
	9640									
	9650									
	9690									
SUBTOTAL			6,155,003.00	4,924,002.00	861,700.00	307,750.00	61,550.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910			0.00						
TOTAL BALANCE SHEET ITEMS			(1,394,009.00)	(1,829,356.00)	90,499.00	(274,423.00)	176,500.00	380,880.00	61,893.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,320,447.00)	(7,505,364.00)	(813,345.00)	(6,663,291.00)	(1,930,138.00)	20,985,708.00	(7,476,623.00)	(7,091,646.00)
F. ENDING CASH (A + E)			30,290,104.00	22,784,740.00	21,971,395.00	15,308,104.00	13,377,966.00	34,363,674.00	26,887,051.00	19,795,405.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		19,795,405.00	21,022,306.00	28,234,798.00	22,259,341.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,624,447.00	4,445,984.00	4,445,984.00	8,624,448.00			66,113,675.00	66,113,675.00
Property Taxes	8020-8079	2,200,000.00	12,750,000.00	50,000.00	1,940,747.00			41,067,984.00	41,067,984.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	1,183,897.00	29,597.00	11,247.00	473,559.00	3,031,371.00		5,919,487.00	5,919,487.00
Other State Revenue	8300-8599	315,182.00	1,280,428.00	167,441.00	492,472.00	1,927,608.00		9,849,447.00	9,849,447.00
Other Local Revenue	8600-8799	305,255.00	354,756.00	1,815,031.00	264,005.00	957,017.00		8,250,143.00	8,250,143.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,628,781.00	18,860,765.00	6,489,703.00	11,795,231.00	5,915,996.00	0.00	131,200,736.00	131,200,736.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,169,529.00	6,106,575.00	6,106,575.00	1,196,133.00	62,956.00		62,954,381.00	62,954,381.00
Classified Salaries	2000-2999	1,675,034.00	1,923,187.00	1,923,187.00	1,923,187.00	785,819.00		20,679,432.00	20,679,432.00
Employee Benefits	3000-3999	2,260,658.00	2,375,122.00	2,232,042.00	2,232,042.00	372,008.00		28,615,925.00	28,615,925.00
Books and Supplies	4000-4999	513,566.00	658,915.00	1,288,761.00	377,907.00	1,899,228.00		9,689,933.00	9,689,933.00
Services	5000-5999	628,093.00	502,474.00	594,595.00	686,715.00	879,329.00		8,374,571.00	8,374,571.00
Capital Outlay	6000-6599	50,000.00	25,000.00	65,000.00	55,715.00			1,720,715.00	1,720,715.00
Other Outgo	7000-7499	105,000.00	57,000.00	255,000.00	59,978.00	675,045.00		1,617,817.00	1,617,817.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,401,880.00	11,648,273.00	12,465,160.00	6,531,677.00	4,674,385.00	0.00	133,652,774.00	133,652,774.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					5,915,994.00		10,676,989.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	5,915,994.00	0.00	10,676,989.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					4,674,382.00		10,829,384.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	4,674,382.00	0.00	10,829,384.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	1,241,612.00	0.00	(152,395.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,226,901.00	7,212,492.00	(5,975,457.00)	5,263,554.00	2,483,223.00	0.00	(2,604,433.00)	(2,452,038.00)
F. ENDING CASH (A + E)		21,022,306.00	28,234,798.00	22,259,341.00	27,522,895.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,006,118.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			27,522,895.00	26,799,908.00	20,169,189.00	19,152,301.00	12,837,111.00	11,433,359.00	31,545,128.00	24,136,801.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			2,673,882.00	2,673,882.00	8,991,450.00	4,812,987.00	4,812,987.00	8,991,450.00	4,812,987.00	4,812,987.00
Property Taxes			1,500,000.00	30,023.00	822,994.00	154,220.00	3,120,000.00	15,000,000.00	3,000,000.00	500,000.00
Miscellaneous Funds										
Federal Revenue			17,758.00	130,229.00	248,618.00	23,678.00	118,390.00	781,372.00	41,436.00	17,758.00
Other State Revenue			27,058.00	13,529.00	1,562,606.00	128,526.00	250,288.00		1,062,031.00	
Other Local Revenue			420,757.00	412,507.00	33,001.00	297,005.00	107,252.00	1,254,022.00	1,716,030.00	313,505.00
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			4,639,455.00	3,260,170.00	11,658,669.00	5,416,416.00	8,408,917.00	26,026,844.00	10,632,484.00	5,644,250.00
C. DISBURSEMENTS										
Certificated Salaries			634,959.00	5,841,622.00	5,968,614.00	6,032,110.00	6,222,597.00	63,496.00	12,699,178.00	6,222,597.00
Classified Salaries				1,057,573.00	1,658,938.00	1,969,989.00	1,721,148.00	2,135,882.00	1,866,305.00	2,073,672.00
Employee Benefits			4,078,319.00	1,655,859.00	2,698,437.00	2,453,124.00	1,441,211.00	2,913,085.00	2,422,460.00	2,851,757.00
Books and Supplies			189,370.00	922,416.00	329,871.00	317,653.00	238,240.00	158,827.00	397,067.00	568,111.00
Services			489,665.00	841,880.00	558,390.00	927,786.00	592,752.00	670,068.00	652,886.00	481,074.00
Capital Outlay			75,000.00	100,000.00	1,000,000.00	250,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Other Outgo			1,020.00	325.00	269,000.00	30,000.00	45,000.00	25,625.00	(22,085.00)	111,549.00
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			5,468,333.00	10,419,675.00	12,483,250.00	11,980,662.00	10,285,948.00	5,991,983.00	18,040,811.00	12,333,760.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury										
Accounts Receivable			5,915,994.00	3,845,396.00	1,183,199.00	41,412.00	295,800.00	473,279.00	76,908.00	
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			5,915,994.00	3,845,396.00	1,183,199.00	41,412.00	295,800.00	473,279.00	76,908.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			4,674,382.00	3,739,505.00	654,413.00	233,719.00	46,744.00			
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			4,674,382.00	3,739,505.00	654,413.00	233,719.00	46,744.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			1,241,612.00	105,891.00	528,786.00	(192,307.00)	249,056.00	473,279.00	76,908.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(722,987.00)	(6,630,719.00)	(1,016,888.00)	(6,315,190.00)	(1,403,752.00)	20,111,769.00	(7,408,327.00)	(6,689,510.00)
F. ENDING CASH (A + E)			26,799,908.00	20,169,189.00	19,152,301.00	12,837,111.00	11,433,359.00	31,545,128.00	24,136,801.00	17,447,291.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		17,447,291.00	18,482,920.00	25,168,022.00	19,847,471.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,991,450.00	4,812,987.00	4,812,987.00	8,991,449.00			70,191,485.00	70,191,485.00
Property Taxes	8020-8079	2,200,000.00	12,750,000.00	50,000.00	1,940,747.00			41,067,984.00	41,067,984.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	704,419.00	29,597.00	11,839.00	272,296.00	3,522,097.00		5,919,487.00	5,919,487.00
Other State Revenue	8300-8599	216,465.00	676,453.00	114,997.00	338,226.00	2,374,349.00		6,764,528.00	6,764,528.00
Other Local Revenue	8600-8799	305,255.00	354,756.00	1,815,031.00	264,005.00	957,017.00		8,250,143.00	8,250,143.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,417,589.00	18,623,793.00	6,804,854.00	11,806,723.00	6,853,463.00	0.00	132,193,627.00	132,193,627.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,222,597.00	6,159,101.00	6,159,101.00	1,206,422.00	63,497.00		63,495,891.00	63,495,891.00
Classified Salaries	2000-2999	1,679,675.00	1,928,515.00	1,928,515.00	1,928,515.00	787,996.00		20,736,723.00	20,736,723.00
Employee Benefits	3000-3999	2,422,460.00	2,545,117.00	2,391,796.00	2,391,796.00	398,635.00		30,664,056.00	30,664,056.00
Books and Supplies	4000-4999	323,762.00	415,393.00	812,459.00	238,240.00	1,197,309.00		6,108,718.00	6,108,718.00
Services	5000-5999	644,296.00	515,437.00	609,933.00	704,430.00	902,013.00		8,590,610.00	8,590,610.00
Capital Outlay	6000-6599	50,000.00	25,000.00	65,000.00	55,715.00			1,720,715.00	1,720,715.00
Other Outgo	7000-7499	39,170.00	350,128.00	158,601.00	54,766.00	554,718.00		1,617,817.00	1,617,817.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,381,960.00	11,938,691.00	12,125,405.00	6,579,884.00	3,904,168.00	0.00	132,934,530.00	132,934,530.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					6,853,460.00		12,769,454.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	6,853,460.00	0.00	12,769,454.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					3,904,166.00		8,578,547.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	3,904,166.00	0.00	8,578,547.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	2,949,294.00	0.00	4,190,907.00	
E. NET INCREASE/DECREASE (B - C + D)		1,035,629.00	6,685,102.00	(5,320,551.00)	5,226,839.00	5,898,589.00	0.00	3,450,004.00	(740,903.00)
F. ENDING CASH (A + E)		18,482,920.00	25,168,022.00	19,847,471.00	25,074,310.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,972,899.00	

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	61,396,849.00	301	0.00	303	61,396,849.00	305	2,309,033.00		307	59,087,816.00	309
2000 - Classified Salaries	19,656,226.00	311	0.00	313	19,656,226.00	315	2,559,759.00		317	17,096,467.00	319
3000 - Employee Benefits	25,778,153.00	321	1,125,238.00	323	24,652,915.00	325	882,967.00		327	23,769,948.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,323,399.00	331	112,886.00	333	14,210,513.00	335	2,287,104.00		337	11,923,409.00	339
5000 - Services... & 7300 - Indirect Costs	9,898,974.00	341	354,636.00	343	9,544,338.00	345	1,382,215.00		347	8,162,123.00	349
TOTAL					129,460,841.00	365			TOTAL	120,039,763.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			60.01%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.01%
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).	120,039,763.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	62,954,381.00	301	0.00	303	62,954,381.00	305	2,204,081.00		307	60,750,300.00	309
2000 - Classified Salaries	20,679,432.00	311	0.00	313	20,679,432.00	315	2,594,142.00		317	18,085,290.00	319
3000 - Employee Benefits	28,615,925.00	321	1,179,656.00	323	27,436,269.00	325	975,706.00		327	26,460,563.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,789,553.00	331	164,819.00	333	9,624,734.00	335	732,181.00		337	8,892,553.00	339
5000 - Services... & 7300 - Indirect Costs	7,925,416.00	341	196,448.00	343	7,728,968.00	345	1,080,448.00		347	6,648,520.00	349
TOTAL					128,423,784.00	365			TOTAL	120,837,226.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			63.13%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.13%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	120,837,226.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		952,353.00	952,353.00
2. State Lottery Revenue	8560	1,973,371.00		605,791.00	2,579,162.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,973,371.00	0.00	1,558,144.00	3,531,515.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,973,371.00			1,973,371.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,558,144.00	1,558,144.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,973,371.00	0.00	1,558,144.00	3,531,515.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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	107,181,659.00	3.80%	111,259,469.00	1.51%	112,938,356.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	5,462,506.00	-57.37%	2,328,892.00	0.00%	2,328,892.00
4. Other Local Revenues	8600-8799	415,000.00	0.00%	415,000.00	0.00%	415,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(14,447,045.00)	3.95%	(15,018,288.00)	5.00%	(15,769,202.00)
6. Total (Sum lines A1 thru A5c)		98,612,120.00	0.38%	98,985,073.00	0.94%	99,913,046.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,787,806.00		52,257,395.00
b. Step & Column Adjustment				820,762.00		836,118.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(351,173.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,787,806.00	0.91%	52,257,395.00	1.60%	53,093,513.00
2. Classified Salaries						
a. Base Salaries				13,329,924.00		13,386,540.00
b. Step & Column Adjustment				132,104.00		133,866.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,488.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,329,924.00	0.42%	13,386,540.00	1.00%	13,520,406.00
3. Employee Benefits	3000-3999	22,203,587.00	7.83%	23,942,457.00	7.52%	25,742,611.00
4. Books and Supplies	4000-4999	7,788,400.00	-48.25%	4,030,554.00	2.62%	4,136,155.00
5. Services and Other Operating Expenditures	5000-5999	5,936,086.00	2.60%	6,090,675.00	2.62%	6,250,251.00
6. Capital Outlay	6000-6999	47,000.00	0.00%	47,000.00	0.00%	47,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	916,972.00	0.00%	916,972.00	0.00%	916,972.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(945,617.00)	0.00%	(945,617.00)	0.00%	(945,617.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		101,064,158.00	-1.32%	99,725,976.00	3.04%	102,761,291.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,452,038.00)		(740,903.00)		(2,848,245.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,241,513.00		24,789,475.00		24,048,572.00
2. Ending Fund Balance (Sum lines C and D1)		24,789,475.00		24,048,572.00		21,200,327.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,681.00		115,681.00		115,681.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,009,584.00		3,988,036.00		4,104,844.00
2. Unassigned/Unappropriated	9790	20,664,210.00		19,944,855.00		16,979,802.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,789,475.00		24,048,572.00		21,200,327.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,009,584.00		3,988,036.00		4,104,844.00
c. Unassigned/Unappropriated	9790	20,664,210.00		19,944,855.00		16,979,802.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		24,673,794.00		23,932,891.00		21,084,646.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: 2017-18 - Increase of \$139,000 for two teachers added for the Dual Immersion Program combined with a reduction of \$490,173 for a one-time 1% salary payment included in 2016-17 expenditures.						
B2d: 2017-18 - Increase of \$44,000 for two instructional aides added for the Dual Immersion Program combined with a reduction of \$119,488 for a one-time 1% salary payment included in 2016-17 expenditures.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	5,919,487.00	0.00%	5,919,487.00	0.00%	5,919,487.00
3. Other State Revenues	8300-8599	4,386,941.00	1.11%	4,435,636.00	2.42%	4,542,978.00
4. Other Local Revenues	8600-8799	7,835,143.00	0.00%	7,835,143.00	0.00%	7,835,143.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	14,447,045.00	3.95%	15,018,288.00	5.00%	15,769,202.00
6. Total (Sum lines A1 thru A5c)		32,588,616.00	1.90%	33,208,554.00	2.58%	34,066,810.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,166,575.00		11,238,496.00
b. Step & Column Adjustment				176,984.00		179,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(105,063.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,166,575.00	0.64%	11,238,496.00	1.60%	11,418,312.00
2. Classified Salaries						
a. Base Salaries				7,349,508.00		7,350,183.00
b. Step & Column Adjustment				72,774.00		73,502.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(72,099.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,349,508.00	0.01%	7,350,183.00	1.00%	7,423,685.00
3. Employee Benefits	3000-3999	6,412,338.00	4.82%	6,721,599.00	5.15%	7,067,790.00
4. Books and Supplies	4000-4999	1,901,533.00	9.29%	2,078,164.00	9.30%	2,271,413.00
5. Services and Other Operating Expenditures	5000-5999	2,438,485.00	2.52%	2,499,935.00	2.62%	2,565,433.00
6. Capital Outlay	6000-6999	1,673,715.00	0.00%	1,673,715.00	0.00%	1,673,715.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	496,462.00	0.00%	496,462.00	0.00%	496,462.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,588,616.00	1.90%	33,208,554.00	2.58%	34,066,810.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

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.						
B1d: 2017-18 - A reduction of \$105,063 for a one-time 1% salary payment included in 2016-17 expenditures.						
B2d: 2017-18 - A reduction of \$72,099 for a one-time 1% salary payment included in 2016-17 expenditures.						

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	107,181,659.00	3.80%	111,259,469.00	1.51%	112,938,356.00
2. Federal Revenues	8100-8299	5,919,487.00	0.00%	5,919,487.00	0.00%	5,919,487.00
3. Other State Revenues	8300-8599	9,849,447.00	-31.32%	6,764,528.00	1.59%	6,871,870.00
4. Other Local Revenues	8600-8799	8,250,143.00	0.00%	8,250,143.00	0.00%	8,250,143.00
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)		131,200,736.00	0.76%	132,193,627.00	1.35%	133,979,856.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,954,381.00		63,495,891.00
b. Step & Column Adjustment				997,746.00		1,015,934.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(456,236.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,954,381.00	0.86%	63,495,891.00	1.60%	64,511,825.00
2. Classified Salaries						
a. Base Salaries				20,679,432.00		20,736,723.00
b. Step & Column Adjustment				204,878.00		207,368.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(147,587.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,679,432.00	0.28%	20,736,723.00	1.00%	20,944,091.00
3. Employee Benefits	3000-3999	28,615,925.00	7.16%	30,664,056.00	7.00%	32,810,401.00
4. Books and Supplies	4000-4999	9,689,933.00	-36.96%	6,108,718.00	4.89%	6,407,568.00
5. Services and Other Operating Expenditures	5000-5999	8,374,571.00	2.58%	8,590,610.00	2.62%	8,815,684.00
6. Capital Outlay	6000-6999	1,720,715.00	0.00%	1,720,715.00	0.00%	1,720,715.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,066,972.00	0.00%	2,066,972.00	0.00%	2,066,972.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(449,155.00)	0.00%	(449,155.00)	0.00%	(449,155.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		133,652,774.00	-0.54%	132,934,530.00	2.93%	136,828,101.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,452,038.00)		(740,903.00)		(2,848,245.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,241,513.00		24,789,475.00		24,048,572.00
2. Ending Fund Balance (Sum lines C and D1)		24,789,475.00		24,048,572.00		21,200,327.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,681.00		115,681.00		115,681.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,009,584.00		3,988,036.00		4,104,844.00
2. Unassigned/Unappropriated	9790	20,664,210.00		19,944,855.00		16,979,802.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,789,475.00		24,048,572.00		21,200,327.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,009,584.00		3,988,036.00		4,104,844.00
c. Unassigned/Unappropriated	9790	20,664,210.00		19,944,855.00		16,979,802.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24,673,794.00		23,932,891.00		21,084,646.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.46%		18.00%		15.41%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		13,182.84		13,222.20		13,222.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		133,652,774.00		132,934,530.00		136,828,101.00
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)		133,652,774.00		132,934,530.00		136,828,101.00
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)		4,009,583.22		3,988,035.90		4,104,843.03
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)		4,009,583.22		3,988,035.90		4,104,843.03
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	(32,768.00)	0.00	(409,206.00)				
Other Sources/Uses Detail					0.00	4,168,724.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,368.00	0.00	180,103.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	229,103.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					84,287.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,500,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,584,437.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,400.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	32,768.00	(32,768.00)	409,206.00	(409,206.00)	6,668,724.00	6,668,724.00	0.00	0.00

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	(26,900.00)	0.00	(449,155.00)				
Other Sources/Uses Detail					0.00	0.00		
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	24,500.00	0.00	191,603.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	257,552.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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	2,400.00	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	26,900.00	(26,900.00)	449,155.00	(449,155.00)	0.00	0.00		

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)	13,502.93	13,511.44	N/A	Met
Second Prior Year (2014-15)				
District Regular	13,546.79	13,345.32		
Charter School				
Total ADA	13,546.79	13,345.32	1.5%	Not Met
First Prior Year (2015-16)				
District Regular	13,384.68	13,344.35		
Charter School		0.00		
Total ADA	13,384.68	13,344.35	0.3%	Met
Budget Year (2016-17)				
District Regular	13,182.84			
Charter School	0.00			
Total ADA	13,182.84			

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)	13,830	13,822	0.1%	Met
Second Prior Year (2014-15)				
District Regular	13,822	13,678		
Charter School	0	0		
Total Enrollment	13,822	13,678	1.0%	Met
First Prior Year (2015-16)				
District Regular	13,678	13,520		
Charter School	0	0		
Total Enrollment	13,678	13,520	1.2%	Not Met
Budget Year (2016-17)				
District Regular	13,520			
Charter School	0			
Total Enrollment	13,520			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Actual enrollment decreased more than originally anticipated.

- 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)	13,511	13,822	97.7%
Second Prior Year (2014-15)			
District Regular	13,345	13,678	
Charter School		0	
Total ADA/Enrollment	13,345	13,678	97.6%
First Prior Year (2015-16)			
District Regular	13,183	13,520	
Charter School	0	0	
Total ADA/Enrollment	13,183	13,520	97.5%
		Historical Average Ratio:	97.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	98.1%

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	13,183	13,520		
Charter School	0	0		
Total ADA/Enrollment	13,183	13,520	97.5%	Met
1st Subsequent Year (2017-18)				
District Regular	13,183	13,520		
Charter School	0	0		
Total ADA/Enrollment	13,183	13,520	97.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	13,183	13,520		
Charter School	0	0		
Total ADA/Enrollment	13,183	13,520	97.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or 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)	111,517,127.00	112,695,178.00	115,332,517.00
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)	13,383.71	13,222.20	13,222.20
b. Prior Year ADA (Funded)		13,383.71	13,222.20
c. Difference (Step 1a minus Step 1b)		(161.51)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.21%	0.00%
Step 2 - Change in Funding Level		Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. Prior Year LCFF Funding		103,013,418.00	107,181,659.00
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)		5,264,772.00	4,077,766.00
d. Economic Recovery Target Funding (current year increment)			1,678,927.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		5,264,772.00	4,077,766.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.11%	3.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.90%	1.51%
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.90% to 4.90%	2.80% to 4.80%	.51% to 2.51%

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)	41,067,984.00	41,067,984.00		
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)	102,943,533.00	107,181,659.00	111,259,469.00	112,938,356.00
District's Projected Change in LCFF Revenue:		4.12%	3.80%	1.51%
LCFF Revenue Standard:		2.90% to 4.90%	2.80% to 4.80%	.51% to 2.51%
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)	70,939,572.95	77,674,298.70	91.3%
Second Prior Year (2014-15)	76,499,418.77	85,459,543.12	89.5%
First Prior Year (2015-16)	82,445,689.00	97,716,778.00	84.4%
Historical Average Ratio:			88.4%

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%	5.0%
	85.4% to 91.4%	83.4% to 93.4%	83.4% to 93.4%

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)	87,321,317.00	101,064,158.00	86.4%	Met
1st Subsequent Year (2017-18)	89,586,392.00	99,725,976.00	89.8%	Met
2nd Subsequent Year (2018-19)	92,356,530.00	102,761,291.00	89.9%	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):	3.90%	3.80%	1.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.10% to 13.90%	-6.20% to 13.80%	-8.49% to 11.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.10% to 8.90%	-1.20% to 8.80%	-3.49% to 6.51%

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)	6,928,444.00		
Budget Year (2016-17)	5,919,487.00	-14.56%	Yes
1st Subsequent Year (2017-18)	5,919,487.00	0.00%	No
2nd Subsequent Year (2018-19)	5,919,487.00	0.00%	No

Explanation:
(required if Yes)

Carryover balances were included in 2015-16, but not in 2016-17 and 2017-18

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	15,323,672.00		
Budget Year (2016-17)	9,849,447.00	-35.72%	Yes
1st Subsequent Year (2017-18)	6,764,528.00	-31.32%	Yes
2nd Subsequent Year (2018-19)	6,871,870.00	1.59%	No

Explanation:
(required if Yes)

2015-16 includes one time mandated cost revenue, as well as carryover. 2016-17 includes \$2.8 million that is backed out of 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	9,455,319.00		
Budget Year (2016-17)	8,250,143.00	-12.75%	Yes
1st Subsequent Year (2017-18)	8,250,143.00	0.00%	No
2nd Subsequent Year (2018-19)	8,250,143.00	0.00%	No

Explanation:
(required if Yes)

2015-16 includes donation revenue and carryover, not included in 2016-17. Donation revenue is added to the budget when it is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	14,199,679.00		
Budget Year (2016-17)	9,689,933.00	-31.76%	Yes
1st Subsequent Year (2017-18)	6,108,718.00	-36.96%	Yes
2nd Subsequent Year (2018-19)	6,407,568.00	4.89%	No

Explanation:
(required if Yes)

Carryover balances were included in 2015-16, but not in future years.

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

First Prior Year (2015-16)	10,308,180.00		
Budget Year (2016-17)	8,374,571.00	-18.76%	Yes
1st Subsequent Year (2017-18)	8,590,610.00	2.58%	No
2nd Subsequent Year (2018-19)	8,815,684.00	2.62%	No

Explanation:
(required if Yes)

2015-16 includes additional expenditures due to one time money for Linda Mood Bell and Education Effectiveness. These expenditures are not in 2016-17.

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)	31,707,435.00		
Budget Year (2016-17)	24,019,077.00	-24.25%	Not Met
1st Subsequent Year (2017-18)	20,934,158.00	-12.84%	Not Met
2nd Subsequent Year (2018-19)	21,041,500.00	0.51%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	24,507,859.00		
Budget Year (2016-17)	18,064,504.00	-26.29%	Not Met
1st Subsequent Year (2017-18)	14,699,328.00	-18.63%	Not Met
2nd Subsequent Year (2018-19)	15,223,252.00	3.56%	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)

Carryover balances were included in 2015-16, but not in 2016-17 and 2017-18

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

2015-16 includes one time mandated cost revenue, as well as carryover. 2016-17 includes \$2.8 million that is backed out of 2017-18.

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

2015-16 includes donation revenue and carryover, not included in 2016-17. Donation revenue is added to the budget when it is received.

- 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)

Carryover balances were included in 2015-16, but not in future years.

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

2015-16 includes additional expenditures due to one time money for Linda Mood Bell and Education Effectiveness. These expenditures are not in 2016-17.

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)	133,652,774.00	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	133,652,774.00	4,009,583.22	2,261,863.75	2,261,863.75

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account		Status
	3,791,290.00		Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	3,204,914.47	3,461,291.61	4,174,115.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	21,067,556.32	23,691,903.23	20,151,717.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	24,272,470.79	27,153,194.84	24,325,832.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	106,830,482.27	115,376,386.90	139,137,164.00
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)	106,830,482.27	115,376,386.90	139,137,164.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	22.7%	23.5%	17.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.6%	7.8%	5.8%

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)	2,453,580.37	78,016,398.12	N/A	Met
Second Prior Year (2014-15)	2,514,160.03	85,567,336.01	N/A	Met
First Prior Year (2015-16)	(1,512,288.00)	101,885,502.00	1.5%	Met
Budget Year (2016-17) (Information only)	(2,452,038.00)	101,064,158.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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)	21,449,528.00	23,786,060.19	N/A	Met
Second Prior Year (2014-15)	24,861,015.00	26,239,640.56	N/A	Met
First Prior Year (2015-16)	26,742,521.00	28,753,801.00	N/A	Met
Budget Year (2016-17) (Information only)	27,241,513.00			

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):	13,183		
District's Reserve Standard Percentage Level:	3%	5%	5%

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)	133,652,774.00	132,934,530.00	136,828,101.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	133,652,774.00	132,934,530.00	136,828,101.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,009,583.22	6,646,726.50	6,841,405.05
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)	4,009,583.22	6,646,726.50	6,841,405.05

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)	4,009,584.00	3,988,036.00	4,104,844.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,664,210.00	19,944,855.00	16,979,802.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	24,673,794.00	23,932,891.00	21,084,646.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.46%	18.00%	15.41%
District's Reserve Standard (Section 10B, Line 7):	4,009,583.22	6,646,726.50	6,841,405.05
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)	(12,879,100.00)			
Budget Year (2016-17)	(14,447,045.00)	1,567,945.00	12.2%	Not Met
1st Subsequent Year (2017-18)	(15,018,288.00)	571,243.00	4.0%	Met
2nd Subsequent Year (2018-19)	(15,769,202.00)	750,914.00	5.0%	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)	84,289.00			
Budget Year (2016-17)	0.00	(84,289.00)	-100.0%	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) Contributions increased due to reaching the 3% minimum for Routine Restricted Maintenance. In addition, a projected drop in Special Education revenue required an increase in General Fund contribution.

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)

Discontinued new laptop sales. No transfers out budgeted for 2016-17 through 2018-19.

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	1	21-8919 (From General Fund)	21-7438 and 21-7439	91,345
Certificates of Participation	13	01-8011	01-7438 and 01-7439	5,510,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Redevelopment Loan	9	25-8681	25-7439	283,142
CFD 2000-01	16	District 40	District 40	885,000
CFD 2001-01	16	District 48	District 48	14,280,000
TOTAL:				21,049,487

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	210,125	93,652	0	0
Certificates of Participation	525,755	529,365	527,635	525,480
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Redevelopment Loan	31,460	31,460	31,460	31,460
CFD 2000-01	78,706	77,556	81,306	80,000
CFD 2001-01	1,270,456	1,271,206	1,266,231	1,262,000
Total Annual Payments:	2,116,502	2,003,239	1,906,632	1,898,940
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:

Certificated, classified, and management employees may retire with District service and attainment of age 55. The District's maximum contribution is limited to the single PPO rate.

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
2,018,431	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

24,834,711.00

b. OPEB unfunded actuarial accrued liability (UAAL)

24,834,711.00

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, 2015

5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
3,220,685.00	3,220,685.00	3,220,685.00
1,247,760.00	1,247,760.00	1,247,760.00
1,247,760.00	1,247,760.00	1,247,760.00
101	101	101

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)

Yes

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

--

3. Self-Insurance Liabilities

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

2,018,431.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	1,008,938.00	1,008,938.00	1,008,938.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	589.2	603.3	605.3	605.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are open for 2016-17

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

627,851

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
9,094,221	9,515,163	9,940,315
96.0%	96.0%	96.0%
5.0%	4.6%	4.5%

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
843,000	898,000	914,000
1.6%	1.6%	1.6%

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	356.3	388.7	388.7	388.7

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are open for 2016-17.

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

212,659

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

0	0	0
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
3,507,313	3,667,386	3,829,060
96.0%	96.0%	96.0%
5.0%	4.6%	4.5%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
176,000	187,000	190,000
1.0%	1.0%	1.0%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
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	87.4	91.4	91.4	91.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Not a recognized bargaining unit. This group will likely receive comparable compensation granted to the teacher bargaining unit.
--

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

119,479

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,184,328	1,241,171	1,298,583
Percent of H&W cost paid by employer	96.0%	96.0%	96.0%
Percent projected change in H&W cost over prior year	5.0%	4.8%	4.6%

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	110,000	117,000	119,000
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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
