



2016-17 Adopted Budget

June 22, 2016

LA MESA-SPRING VALLEY SCHOOLS

4750 Date Avenue

La Mesa, California 91942

(619) 668-5700, <http://lmsvschools.org>

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Workers' Compensation Certification	Form CC
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About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools (LMSVS) is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,200 pupils (not including preschool), housed in 17 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual budget of approximately \$120 million (general fund).

Board of Education

Bob Duff	President
Dr. Emma Turner	Vice President
David Chong	Clerk
Steve Babbitt	Member
Rick Winet	Member

District Administration

Brian Marshall	Superintendent
Dr. Karen Walker	Assistant Superintendent, Learning Support
Tina Sardina	Assistant Superintendent, Human Resources
David Feliciano	Assistant Superintendent, Business Services

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

Communities We Serve

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Number of Schools

17	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	Academy	(Grades K-3)
3	Academies	(Grades 4-8)

District Enrollment

All Schools	12,200
Grades K-6	9,200
Grades 4-8	3,000

Average Class Size

Grades K-2	24 to 1
Grades 3-6	30 to 1
Grades 7-8	27 to 1

Student Ethnicity

Hispanic	50%
White	30%
African American	10%
Two or More Races	5%
Asian	3%
Other	2%

Unduplicated Count Pupils: 62%

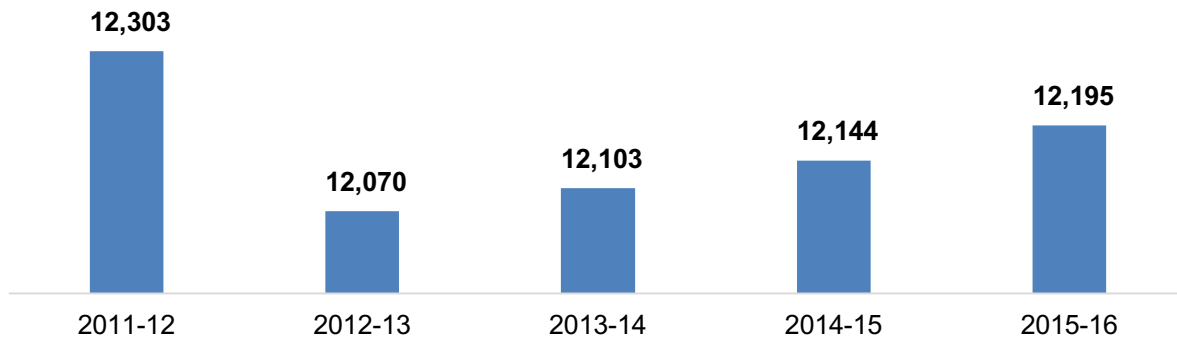
The term unduplicated count pupils is used in the Local Control Funding Formula (LCFF) to refer to the unduplicated count of pupils designated as low income, English learner, or foster youth.

Enrollment, Attendance, Demographics

Enrollment

District enrollment is projected to grow to 12,267 in the 2016-17 school year.

District Enrollment History as of October 2015



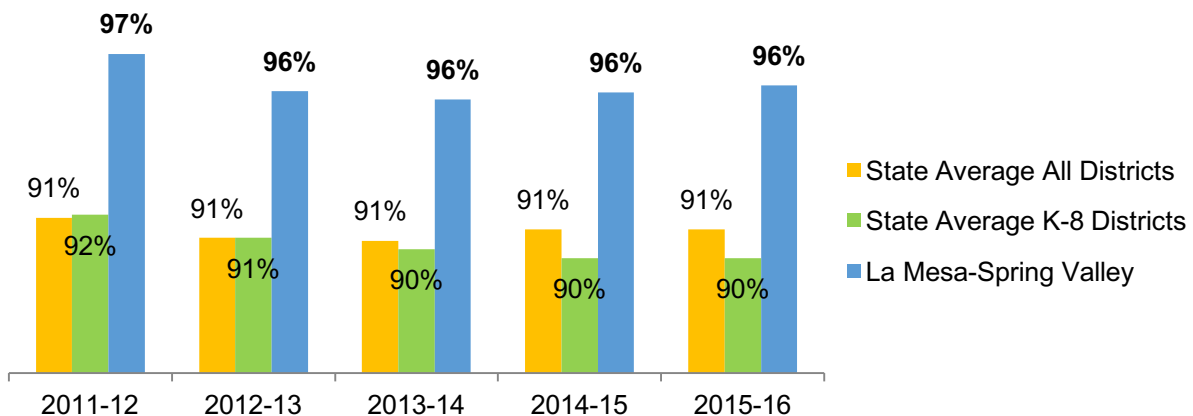
Source: California Longitudinal Pupil Achievement Data System (CALPADS) Census Day Submission

Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is the annual ADA divided by enrollment.

ADA is projected to remain flat at 96% in the 2016-17 school year.

District ADA History as of April 2016



Source: Second Principal Apportionment Report (P-2)

Unduplicated Count Pupils

“Unduplicated count pupils” refers to pupils who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria (Education Code sections 2574(b)(2) and 42238.02(b)(1)).

The percentage of unduplicated count pupils is the number of unduplicated count pupils divided by total enrollment in the current year. The LCFF Supplemental and Concentration grant totals are calculated using a three-year average of unduplicated pupils enrolled in the District.

The percentage of unduplicated count pupils is projected to increase to **62.2%** in the 2016-17 school year.

Local Control Funding Formula

“Today, I’m signing a bill that is truly revolutionary. We are bringing government closer to the people, to the classroom where real decisions are made, and directing the money where the need and the challenge is greatest. This is a good day for California, it’s a good day for school kids and it’s a good day for our future.”

~ Gov. Jerry Brown on signing the law establishing the Local Control Funding Formula, July 1, 2013

The LCFF replaced California’s nearly half-century-old school finance system (Revenue Limits) with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living-Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student “supplemental” grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

More information: <http://ed source.org/publications/local-control-funding-formula-guide>

Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

Phased Implementation

The LCFF was initially projected to be phased in over a period of eight years, starting in 2013-14. Based on current projections, the LCFF is likely to be fully funded by the 2019-20 fiscal year.

LCFF Implementation, Components, Calculation

Implementation Key Terms

Funding Target

LCFF funds the District would receive if the LCFF was fully funded in a given year

Funding Gap/Unfunded Portion

The difference between the LCFF funding target and the actual funds received in a given year

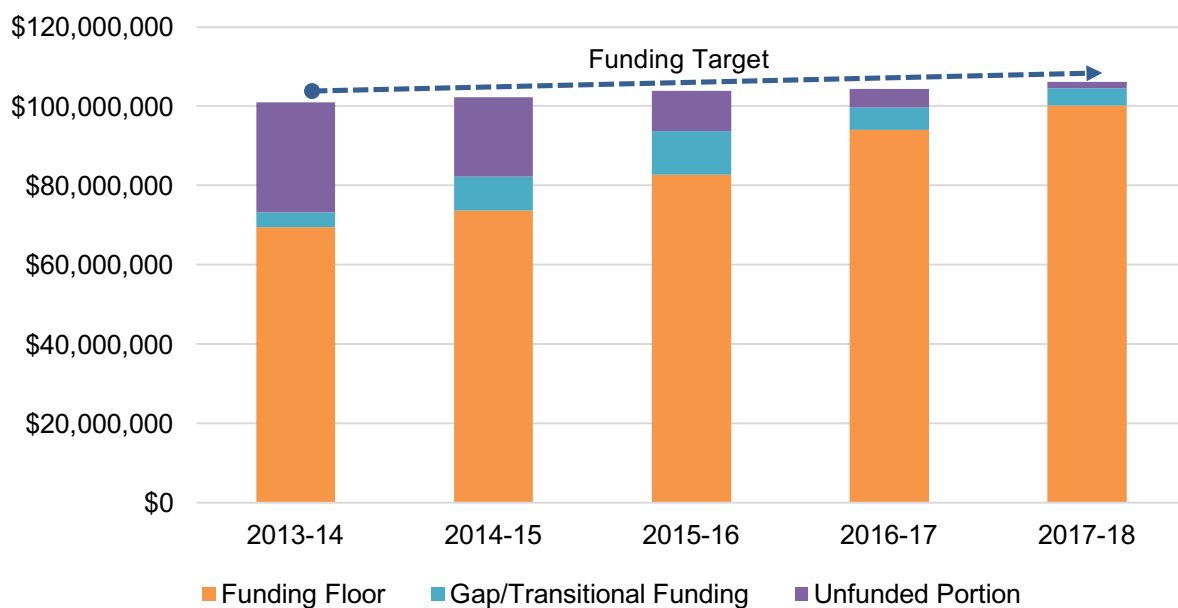
Funding Floor

The actual LCFF funds the District received last year

Gap/Transitional Funding

Annual funding allocation toward the target funding (to close the funding gap)

Projected Implementation of the LCFF (for LMSVS)



Components

Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the “grade span adjustment.” Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments.

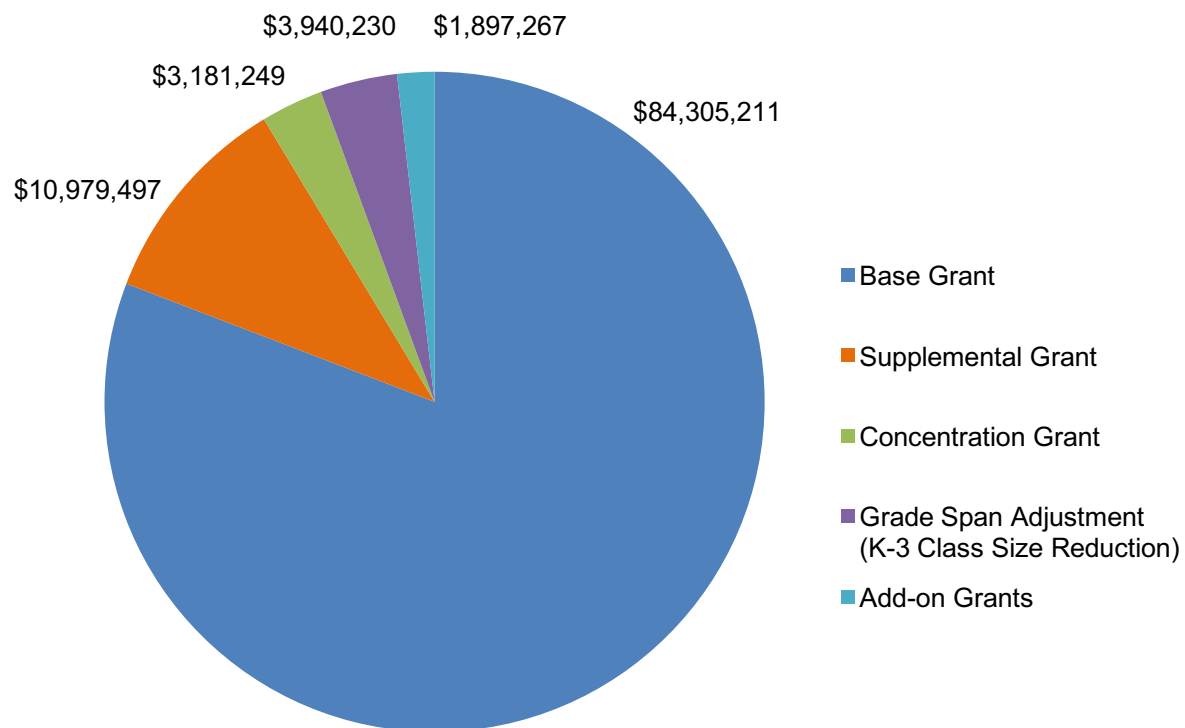
Supplemental and Concentration Grants

Districts will receive an additional 20 percent per student “supplemental” grant, based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Add-ons

- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

LCFF Components – 2016-17 Funding



Calculation (once fully funded)

Current year Base Grant	Previous year's base grant + current year COLA (if any)
Grade span adjustment	10.4% for K-3 CSR
Supplemental Grant	Additional 20% above the Base Grant for unduplicated pupils
Concentration Grant	Additional 50% above the Base Grant for unduplicated pupils above 55% of total enrollment
Add-ons	+
<i>LCFF Funding Target</i>	

Adopted Budget Assumptions

Planning Factors	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	54.84%	73.96%	41 .22%
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.89%	15.50%	17.10%
Lottery- unrestricted per ADA	\$140	\$140	\$140
Lottery - Prop. 20 per ADA	\$41	\$41	\$41
Mandated Cost per ADA or One-Time Allocations	\$237	\$0	\$0
Mandate Block Grant for Districts-K-8 per ADA	\$28.42	\$28.42	\$28.42
Routine Restricted Maintenance Account (Reverts to 3% if school facility bond passes in November)	Lesser of 3% or 2014-15 amount	Greater of 2% or 2014-15 amount	At least 3%
California Consumer Price Index	2.20%	2.50%	2.60%
Health Benefits Increase	6%	6%	6%
Step and Column Movement – Certificated (On the natural)	1.4%	1.4%	1.4%
Step and Column Movement – Classified	1%	1%	1%
District Enrollment	12,267	12,327	12,387
Prior Year Retirements	21	15	15

Federal Funding

Federal revenues are projected to remain flat at approximately \$5.7 million annually in the current and two out-years.

Other State and Local Revenues

One-time unrestricted revenues (deemed mandated cost reimbursements) are projected to be \$3.1 million. The final Prop 39 grant award is projected to be \$2.16 million.

User-Friendly Multiyear Projection

	2016-17	2017-18	2018-19
Beginning Balance	\$6.24*	\$8.22	\$6.35
Revenues			
LCFF Revenues	100.13	105.07	107.23
Federal Revenues	5.75	5.75	5.75
Other State Revenues	8.21	3.75	3.76
Other Local Revenues	7.36	7.37	7.37
Total Revenues	\$121.45M	\$121.94M	\$124.11M
Expenditures			
Certificated Salaries	56.72	56.67	56.61
Classified Salaries	20.04	20.22	20.4
Employee Benefits	24.97	26.99	29.05
Books & Supplies	10.84	10.82	10.26
Services, Other Operating Exp.	6.92	9.04	7.3
Total Expenditures	\$119.49M	\$123.74M	\$123.63M
Increase (Decrease) in Fund Balance	\$1.98	\$(1.87)	\$0.41
Components of the Ending Fund Balance			
State Required 3% Reserve	3.59	3.72	3.71
Board Designated 5% Reserve Goal	1.61	2.45	2.47
Unassigned Amount	0.00	0.00	0.38
Statutorily Restricted Amount	2.84	0.00	0.00
Total Ending Balance	\$8.22M	\$6.35M	\$6.75M
Unrestricted Reserve Percentage	4%	5%	5%

*All figures presented in millions (\$6.24 = \$6,240,000)

LCFF Calculator Universal Assumptions					
La Mesa-Spring Valley (68197) - 2016-17 ADOPTED BUDGET					
Summary of Funding					
	2015-16		2016-17		2017-18
Target	\$	103,903,126	\$	104,303,454	\$ 106,155,259
Floor		82,630,143		93,999,088	100,083,139
Applied Formula: Target or Floor		FLOOR		FLOOR	FLOOR
Remaining Need after Gap (informational only)		10,168,486		4,653,452	1,581,180
Current Year Gap Funding		11,104,497		5,650,914	4,490,940
Economic Recovery Target		-		-	-
Additional State Aid		-		-	-
Total Phase-In Entitlement	\$	93,734,640	\$	99,650,002	\$ 104,574,079
Summary of Student Population					
	2015-16		2016-17		2017-18
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count		7,641.00		7,663.00	7,700.00
COE Unduplicated Pupil Count		2.00		2.00	2.00
Total Unduplicated pupil Count		7,643.00		7,665.00	7,702.00
Rolling %, Supplemental Grant		62.0900%		62.2100%	62.5400%
Rolling %, Concentration Grant		62.0900%		62.2100%	62.5400%
FUNDED ADA					
Adjusted Base Grant ADA		Current Year		Current Year	Current Year
Grades TK-3		5,329.27		5,346.31	5,372.46
Grades 4-6		4,023.93		4,036.80	4,056.53
Grades 7-8		2,345.16		2,352.66	2,364.16
Grades 9-12		-		-	-
Total Adjusted Base Grant ADA		11,698.36		11,735.77	11,793.15
Minimum Proportionality Percentage (MPP)					
	2015-16		2016-17		2017-18
Current year estimated supplemental and concentrati	\$	9,956,714	\$	12,262,205	\$ 13,987,758
Current year Minimum Proportionality Percentage (M		12.16%		14.34%	15.77%

LCFF Calculator v17.1b

SSC School District and Charter School Financial Projection Dartboard 2016-17 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2016-17 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.47%	\$33	\$34	\$35	\$40
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Adjustment Factors	10.4% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$740	-	-	\$224
2016-17 Adjusted Base Grants	\$7,856	\$7,223	\$7,438	\$8,842
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	51.97%	49.08%	27.56%	32.25%	33.05%
Department of Finance Gap Funding Percentage	51.97%	49.08%	45.34%	6.15%	34.21%
Gap Funding Percentage (May Revise)	53.08%	-	-	-	-

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.47%	2.13%	2.65%	2.72%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.47%	2.13%	2.65%	2.72%
California CPI	1.90%	2.22%	2.52%	2.62%	2.52%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	2.21%	2.40%	2.75%	2.80%	2.70%
CalPERS Employer Rate (projected)	11.847%	13.05%	16.60%	18.20%	19.90%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ³
The greater of 5% or \$65,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$65,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Randolph E. Ward, Ed.D., Superintendent of Schools

Date: May 31, 2016

To: Chief Business Officials
Business Managers

From: Lora Duzyk, Assistant Superintendent
Business Services

Re: 2016-17 LCAP and Adopted Budget (SACS2016)
Due Date: upon approval, but no later than July 1, 2016

Beginning in the 2014-15 fiscal year, the County Superintendent of Schools is now required to review and approve the district's Local Control and Accountability Plan (LCAP) and the annual update to an existing LCAP prior to the approval of the district's Adopted Budget.

Education Code Section 52070 states that not later than five days after adoption of the LCAP, the Governing Board of a school district shall file the LCAP and annual update with the County Superintendent of Schools.

Education Code Section 42127 requires (LEAs) to file their adopted budget with the County Superintendent of Schools within five days of adoption but no later than Friday, July 1, 2016.

Please submit your LCAP, adopted budget and district certification to Financial Accounting and Reporting immediately upon approval, but no later than Friday, July 1, 2016.

All districts should use the California Department of Education's SACS2016 Software Version for their adopted budget. The software instructions are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Recent legislative actions and recommended assumptions for Estimated Actuals, Adopted Budget, and the Multi-Year Projection are included.

Items Required for Budget Submission

- **Fund Data.** Districts are required to submit budget data on the general fund and all other applicable funds of the district.
- **Supplemental Forms.** All districts must submit the following forms:
 - Certification of Budget Adoption (CB), *with original signatures.*
 - Workers' Compensation Certification (CC), *with original signatures.*
 - Average Daily Attendance (A).
 - LCFF calculations with all assumptions used.
 - Criteria and Standards Review (01CS). Financial Reporting will provide contracting districts with a data sheet to assist in completing form 01CS.

Service and leadership that maximize the success of all students

Board of Education

Mark C. Anderson Guadalupe González Alicia Muñoz Gregg Robinson Rick Shea

- Current Expense Formula (CEA and CEB).
 - Any other applicable forms, as listed in the *SACS Software User Guide*, Attachment A. This user guide can be found in the “Calendars and Manuals” folder downloaded as part of the SACS software.
 - The ASSET and DEBT forms are not required for the Adopted Budget.
- **Cash Flow.** Districts are required to submit a cashflow for 2016-17 with their adopted budget and it must also be included in your board packet. SDCOE will provide a draft cash flow based on the latest information from the California Department of Education (CDE) by June 6, 2016. If you are using the SDCOE-provided cash flow, please update and sign at the bottom to verify that you have reviewed it. You may also use Form CASH in the SACS software or your own cash flow for 2016-17.
- **Multi-Year Projection.** Districts must submit a General Fund multi-year projection for 2016-17, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and include a detailed list of assumptions. Districts have three options for multi-year projections:
- MYP form in the SACS software;
 - District model; or
 - SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). Please see Attachment C for instructions and an assumption sheet.
- Note: Whatever model the district chooses to use, you should consider also inputting the final data into SACS Form MYP because this will bring the MYP data into Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.
- **LCFF Calculations.** SDCOE has loaded your district’s 2nd Interim ADA and unduplicated count into the latest FCMAT LCFF calculator to assist with the multi-year revenue projections. FCMAT’s version 17.1b of this model has been emailed to districts.
- You will also need to include the MPP calculations as part of this section
- **Board Packet.** Provide a copy of the agenda item and any supplemental material submitted to your governing board. Please note that the SACS forms are required to be included in the board packet. In addition, any supplementary information submitted to the board must match the SACS forms.
- **Resolution to Identify Budget Reductions.** A sample resolution is provided in Attachment B, if applicable to your district.
- **Other Information.** Your Business Advisory Services consultant may request additional information during review of your budget submission.
- **Statement of Reasons for Excess Reserves.** Proof must be provided that the district included a statement of reasons for excess reserves. This proof can include any of the following:

- Agenda with Board minutes, slide from presentation, word document or excel spreadsheet that was presented to the Board. You need to provide this statement for the 2016-17 budget year only.

Technical Review Checklist

Please run the technical review checklist for both estimated actuals and adopted budget. Fatal errors are not acceptable and must be corrected. Warnings are only acceptable if they deal with prior year tax adjustments, or are allowable by the California School Accounting Manual but are not reflected in the SACS software.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit an adopted budget and LCAP to their chartering agencies by **July 1, 2016**. Chartering agencies should forward both of these reports to the county office of education by the same deadline. Please coordinate with your charter schools to ensure timely submission. Although charter schools are not required to use a particular format for the adopted budget, the existing forms in the SACS software are available for their use. A certification page is not required.

Procedures for Submitting Reports

Please ensure that all forms submitted are complete. After completing all necessary forms, export an "Official" SACS file and submit the file to us via email: finrep@sdcoe.net. ***District Local Control Accountability Plans must also be submitted via email to finrep@sdcoe.net*** In addition, please email items not included in the data file and send a hard copy of the signed certification page.

All materials should be received in our office by **July 1, 2016**. ***The adopted budget is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the Annual Budget report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala at (858) 292-3713 or your Business Advisory Services consultant.

SDCOE Guidance for 2016-17 Budget Submission

(Changes since January 2016-17 Budget Proposal)

Summary of May Revision

In the May Revision the Governor continues to prioritize funding for education with a total funding of \$87.6 billion (\$51.5 billion General Fund and \$36.1 billion other funds).

Proposition 98 (Prop 98)

The minimum guarantee for 2016-17 is projected to be \$71.9 billion. The maintenance factor, anticipated to be repaid in full by the end of 2015-16 in January, is now projected to be \$155 million for 2015-16 and \$908 million for 2016-17. 2016-17 will be a Test 3 year.

Cost of Living Adjustment (COLA)

The May Revision includes a decrease from 0.47% to 0.00% in cost of living adjustments for both LCFF and categorical program funds.

LCFF

The Local Control Funding Formula (LCFF) gap funding was increased by an additional \$154 million to a total of \$2.98 billion with the May Revision. The gap percentage for 2016-17 is now estimated at 54.84% and LCFF implementation through 2016-17 is now projected to be 95.7% complete.

One-Time Discretionary Funding

The May Revision proposes an additional \$134.8 million of one-time discretionary funding, for a total of \$1.4 billion. Although this funding is discretionary, the Governor suggests it be targeted for the implementation of the state-adopted standards, professional development, teacher induction for beginning teachers, infrastructure and deferred maintenance, instructional materials and technology. All of the funds will offset any applicable mandate reimbursement claims.

Early Education

The Governor's January Budget Proposal consolidated state-subsidized early learning programs (State Preschool, Transitional Kindergarten) into a \$1.6 billion Early Education Block Grant beginning with the 2017-18 year. Throughout the spring the Administration received feedback through various stakeholder meetings and received more than 200 responses on the proposal. This feedback in part led to a detailed implementation plan that is described in depth on page 19. In addition State Preschool was decreased by \$4.3 million from the Governor's January proposal due to the decrease in COLA adjustment to 0%.

Teacher Workforce

The May Revision proposes \$10 million in one-time non-Prop. 98 General Fund investment for grants to California postsecondary institutions to improve or develop four-year integrated teacher credential programs. The Commission on Teacher Credentialing will administer competitive grants up to \$250,000. In addition, \$2.5 million in one-time Proposition 98 funding is earmarked for the California Center on Teaching Careers, a program established to strengthen statewide recruitment of qualified and capable individuals into the teaching profession.

Emergency Repair Revolving Loan Program

The May Revision includes a proposal for \$100 million in one-time Prop. 98 funding to establish a bridge loan program. The loan program will provide temporary funding to address imminent health and safety issues. Loan funds will be disbursed after a California Department of Education (CDE) expedited review and approval process. Loans must be repaid within 20 years and will include a low interest rate; if the loan is repaid within one year, no interest will be charged.

Child Care

The May Revision provides additional clarification on the January proposal for subsidized child care to transition away from the use of contracts and moves toward a voucher system in the next five years. The proposal streamlines the process for single-parent verification and notices to families regarding changes in care.

Stage 2 and 3 funding are decreased by \$884,000 and \$42.3 million respectively in non-Prop. 98 spending. The funding reductions are due to reductions in cost per case and reduced caseloads. Other funding changes include a net increase of \$55.6 million to child care and development funds, and a net decrease of \$3.5 million to capped non-CalWORKs programs. In addition provisional language in the May Revision directs the CDE to update its Child Care and Development Block Grant State Plan for quality expenditures to prioritize quality rating and improvement system activities.

Proposition 39

The May Revision increases the amount of energy efficiency funds available to K-12 school districts by \$33.3 million to \$398.8 million for the 2016-17 year.

Planning Factors for 2016-17 and MYPs

Key planning factors for LEAs to incorporate into the 2016-17 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	Fiscal Year		
	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	54.84%	73.96%	41.22%
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	15.50%	17.10%
Lottery – unrestricted per ADA	\$140	\$140	\$140
Lottery – Prop. 20 per ADA	\$41	\$41	\$41
Mandated Cost per ADA or One-Time Allocations	\$237	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$28.42	\$28.42
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14.21	\$14.21	\$14.21
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Part-Day Daily Reimbursement Rate	\$23.87	\$23.87	\$23.87
State Preschool Full-Day Daily Reimbursement Rate	\$38.53	\$38.53	\$38.53
General Child Care Daily Reimbursement Rate	\$38.29	\$38.29	\$38.29
Routine Restricted Maintenance Account (Note: if the school facility bond proposition on the November 2016 ballot passes, the RRMA requirement will revert to 3% for all LEAs)	Lesser of: 3% or 2014-15 amount	Greater of: Lesser of 3% or 2014-15 amount or 2%	At Least: 3%

Key Guidance for Budget Adoption

Reserves/Reserve Cap

LEAs should maintain minimum reserve levels sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% to 5% reserve is insufficient to cover operating expenses. Many LEAs have established policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration.

Based on the May Revision, the trigger conditions under SB 858 will not be met in 2015-2016 and the reserve cap will not be implemented. However, public hearing requirements imposed by SB 858 are in effect. If proper public hearing requirements regarding reserves are not followed, a county office of education may have to conditionally approve or disapprove a district's 2016-2017 budget.

Many districts have designated components of their fund balance to compensate for the programmed escalation of STRS/PERS costs in the multiyear projections and beyond. While this practice may provide some argument to justify keeping reserve levels at amounts well above the minimum, districts should be cautious in relying on fund balance to cover what are considered operational costs; e.g., STRS/PERS employer contributions.

Negotiations

As the economy slows, the largest increases in LCFF funding year over year are behind us. Under the LCFF, the process and substance of bargaining with employee groups has changed drastically. LEAs considering multiyear contracts should maintain flexibility through contingency language or other means that protect them from cost increases beyond their control.

LEAs are cautioned from addressing ongoing expenditure needs and priorities with one-time funds simply because funding appears to be available for bargaining.

Prop. 98 / Revenues

Fiscal Year 2015-16	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non- Prop. 98 Budget	Ending Balance
Jan. 2015	\$113.4	\$65.7	\$18.7	\$47.0	\$66.3	\$1.5
May 2015	115.0	68.4	19.0	49.4	65.9	2.1
Adopted	115.0	68.4	19.0	49.4	65.9	2.1
Jan. 2016	117.5	69.2	19.2	50.0	66.1	5.2
May 2016	117.0	69.1	19.3	49.8	65.8	4.8

(all numbers in billions)

Fiscal Year 2016-17	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non- Prop. 98 Budget	Ending Balance
Jan. 2016	\$120.6	\$71.6	\$20.6	\$51.0	\$71.6	\$3.2
May 2016	120.1	71.9	20.8	51.1	71.1	2.8

(all numbers in billions)

The Governor's May Revision to his proposed 2016-17 budget estimates \$626 million in new revenues to K-12 above what was provided for in the January proposed budget. Approximately \$338 million is provided, on a one-time basis, and \$288 million is provided in ongoing funding in 2016-17 above the January proposed levels.

While projected revenues declined overall in the latest budget (2015-16) projections, K-12 was largely insulated from the changes due to Proposition 98 being in a Test 2 year. In Test 2, the calculation is driven by change in per capita income rather than change in general fund revenues. As such, the 2015-16 Proposition 98 level remains relatively stable despite less optimistic general fund revenue projections. It is important to note that while the May 2015-16 projection is lower than January's numbers, on a year over year basis, it still is higher than the adopted budget by about \$6400 million.

Test 3 is in effect for Proposition 98 in 2016-17, which means the calculation will be very sensitive to any upward or downward revisions in 2016-17 state revenue. This results in some downside revenue risk that has been absent in previous years' planning.

Local Control Funding Formula

Full implementation of the LCFF is still anticipated to be completed by 2020-21 or possibly before that date depending on economic factors. While the economy has improved quickly over the last five years, both the Governor and the Department of Finance continue to remind educational entities that a recession is probable and would negatively affect school funding.

The Governor made some minor changes to his January Budget Proposal in the May Revision. The figures below have been updated to reflect these changes as outlined in the most recent FCMAT LCFF Calculator.

It is recommended that LEAs use the LCFF Calculator located on the FCMAT website at <http://fcmat.org/local-control-funding-formula-resources/>. Additional information about LCFF can be found at <http://www.cde.ca.gov/fq/aa/lc/>.

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	\$7,083	\$737	\$7,162	\$745	\$7,335	\$763
Grades 4-6	\$7,189		\$7,269		\$7,445	
Grades 7-8	\$7,403		\$7,485		\$7,666	
Grades 9-12	\$8,578	\$223	\$8,673	\$225	\$8,883	\$231

FCMAT has updated annual COLA and gap funding figures based on the Governor's May Revision. These figures are found below and at: <http://fcmat.org/local-control-funding-formula-resources/>.

While the annual gap-closure percentage estimates may seem large, it is important to note that the remaining gap to fill has shrunk significantly. This means that large gap-closure percentages may not represent large dollar increases.

	Actual 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
LCFF Gap Funding Percentage	54.84%	73.96%	41.22%	75.16%
Annual COLA	0.00%	1.11%	2.42%	2.67%

Local Control Accountability Plan

As the Local Control Accountability Plan (LCAP) evolves each year, stakeholders are requesting LEAs to provide more transparency in describing their educational programs and how they are spending funds in meeting their goals in the LCAP. LEAs are encouraged to create an executive summary of their LCAP. The summary, which does not need to be uploaded, provides an opportunity for LEAs to describe the process for stakeholder engagement; highlight specific goals or actions that are expected to have an impact on the outcomes of students, and discuss what more is being done for low-income students, foster youth, and English learners. It is recommended LEAs ensure accuracy between their budget document and the expenditures identified in the LCAP.

One-Time Funding

Mandate Reimbursement Payments

The January Budget proposed \$1.28 billion (\$214 per ADA) in discretionary one-time Proposition 98 mandate repayments for school districts, charter schools, and county offices of education. The May Revision provides an additional \$134.752 million in funding identified through a recalculation of Proposition 98 for a total of \$1.416 billion (estimated at between \$235 (CDE) and \$237 (DOF) per ADA). The Governor identifies one-time investments in professional development, teacher induction to beginning teachers, and instructional materials and technology as likely expenditures that LEAs will make with these funds. All of the funds provided will offset any applicable mandate reimbursement claims for LEAs, which is intended to be consistent with the approach initiated in the 2014 Budget Act where one-time funding was provided for both general purpose activities and mandates reimbursement.

It is important to understand that these funds are based on the recalculation of the Proposition 98 guarantee for current (not budget) year. Hence, they cannot be expected to be consistent or even recurring and they should not be used for ongoing expenses.

Teacher Workforce Development

The May Revision proposes two augmentations to address the teacher shortage in California:

- \$10 million in one-time General Fund (non-Prop. 98) funding is proposed for Integrated Teacher Preparation Grants to California postsecondary institutions to improve upon or develop four-year undergraduate teacher credential programs. Postsecondary institutions would be selected by June 30, 2018 to receive grants of up to \$250,000 to improve existing or create new integrated programs. Preference would be given to proposals that include partnerships with local community colleges and K-12 local educational agencies. The Commission on Teacher Credentialing would administer the competitive grant program, with the funds primarily provided for release time for faculty, course creation, summer scholarships for students, and program coordinators. Both public and private universities would be eligible to compete for the grants.
- \$2.5 million in one-time Proposition 98 funding for the California Center on Teaching Careers. Funds is proposed for use to "strengthen statewide recruitment" through a competitive multiyear grant to be administered by the Commission on Teacher

Credentialing and awarded to a local educational agency to administer the center. The LEA would engage in a statewide effort to develop awareness of the teacher profession, inform prospective teachers of the requirements of becoming a teacher, and encourage teachers to enter the workforce through public service announcements, employment referrals, the distribution of recruitment publications and information on financial aid and the availability of teacher preparation programs, and outreach to high school students, college students, out-of-state teachers, and current credential holders.

Emergency Repair Revolving Loan Program

The May Revision proposes \$100 million in one-time Proposition 98 funding to establish a “bridge loan program to provide temporary funding to schools with insufficient resources to expeditiously address imminent health and safety issues.” The administration notes that these funds are proposed to address “emergency facilities needs - structures or systems that are in a condition that poses a threat to the health and safety of pupils and staff while at school.” As a condition of participation, a school would be required to provide independent verification that the school site has been deemed unsuitable for occupation, and the school would have to self-certify that no alternative facilities are available to educate the displaced students. Subject to an expedited review and approval process by the Department of Education, loan funds “could be released in a matter of days to address the necessary repairs and ensure students can quickly return to the classroom.” After funds are released, schools would have the option of repaying the loans in full within one year of disbursement without interest, or by structuring a long-term, low-interest repayment plan not to exceed 20 years.

Education Protection Account

Distribution of the temporary taxes in the Proposition 30 Education Protection Account (EPA) began in 2012-13 and is slated to continue through the 2018-19 fiscal year. The Department of Finance estimates 2016-17 EPA revenues to be \$7.622 billion. The California Department of Education posts information, frequently asked questions and entitlement details on its website (<http://www.cde.ca.gov/fg/aa/pa/epa.asp>).

Special Circumstances

Forest Reserve

The National Forest Counties and Schools Coalition has representation from California county superintendents, counties and other interested agencies. The coalition has been working with Congress on a regular basis to secure ongoing funding for the Secure Rural Schools and Community Self-Determination Act, which sunset with the payment received in April 2016. There is currently no legislation to ensure future funding. If Secure Rural Schools is not reauthorized then funding reverts to the 1908 formula

Routine Restricted Maintenance Account

A key component of the school facilities bond LEAs should be aware of:

Should a school facility bond pass on the November ballot all flexibility under this account will end and all school districts and county offices will be required to budget the full 3% for RRMA.

Home to School Transportation

The maintenance of effort for all districts receiving transportation funds does not expire. For home to school Special Education transportation and bus replacement the transportation funds are received as an add-on to LCFF. The level of expenditures must be at least equal to the lesser of the amount spent in 2012-13 or the amount of the transportation revenue (home to school, special education and bus replacement) received in 2012-13.

Necessary Small Schools

Current law sunsets July 1, 2017 that establishes eligibility for Necessary Small Schools (NSS) funding for a high school that is less than 287 students, is the only comprehensive high school in a unified district and with 50 or fewer pupils per square mile of school district territory. EC Section 42280 allows funding based on prior year eligibility, so schools affected by this will receive NSS funding in 2017-18 if they met the requirements for NSS funding in 2016-17. However, schools receiving NSS funding under this provision will no longer be eligible for NSS funding in 2018-19 and should plan accordingly.

EC Section 42238.03(e) was amended by AB 104 to authorize minimum state aid after full transition to LCFF. The minimum state aid guarantee calculation will continue to include the reduced 2012-13 NSS allowances, regardless of the current year NSS status. This may provide additional state aid to some districts until their LCFF net state aid surpasses the minimum state aid guarantee calculation.

Foster Youth Services

The state Foster Youth Services (FYS) program provides support services for foster children who suffer the effects of displacement from family and school and who often experience multiple placements in foster care. County superintendents retain the responsibility to coordinate services for foster youth among child welfare agencies, schools, juvenile court and probation.

The enactment of Assembly Bill (AB) 854 (Weber) restructured the FYS program from a direct services program to a grant program designed to enhance collaboration of services and build the capacity of LEAs. Now called the Foster Youth Services Coordinating (FYSC) program, the program structure is intended to align more closely with that of the Local Control Funding Formula. The new program requirements necessitate ongoing collaboration between child welfare, probation, LEAs and other organizations to determine proper placement of foster youth, to build capacity of coordinating programs, and to coordinate local planning in the development of the Local Control and Accountability Plan (LCAP).

The Department of Finance set county office funding levels in 2015-16 at the same level they received in 2014-15 as a "hold harmless," which was based on an allocation formula of 50% of the percentage of foster youth in each county and the other 50% on the number of districts in each county.

Commencing with the 2016-17 fiscal year, each county office or consortium of county offices will receive a base grant of \$75,000 if at least one foster youth was served in the prior fiscal year. The remaining funds after base grants are awarded will be allocated 70% based on the number of pupils in foster youth care in the county and 30% based on the number of districts in the county. The Governor's Budget for 2016-17 includes a total of \$25,379,000 for funding FYSC; allocations for each county have not yet been calculated. The allocation formula may be revised annually based on approval by the Department of Finance and Superintendent of Public Instruction.

Basic Aid

As part of the enacted 2015-16 state budget, Education Code 42238.03(e) was amended to clarify that the minimum state aid (MSA) guarantee is intended to remain in effect indefinitely. Basic aid districts are also eligible to receive or compete for the various one-time funding sources proposed for the 2016-17 state budget. In addition, qualifying basic aid districts will receive Adult Education Block Grant funds.

Basic aid districts will be eligible for the additional one-time mandate discretionary funds, as well as participate in new Teacher Workforce Development competitive grant proposals, in the Governor's 2016-17 budget.

Those districts receiving funding under the Basic Aid District of Choice program should be cognizant of the fact that the funding will flow through 2017-18 (pursuant to EC 48315) unless the Legislature takes action to extend it.

Because calculated LCFF entitlements are growing rapidly due to significant gap funding, some districts may be transitioning out of basic aid status. The guarantee of a minimum of \$200 per ADA from Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district. In addition, under current law, districts that were basic aid in 2012-13, and that lose their basic aid status during transition to full implementation, will continue to have their MSA amount held to their 2012-13 fair share reduction amount.

As the fourth year under LCFF rolls out, all districts including basic aid districts need to put in place systems to implement LCAP actions, track data for the Annual Update and conduct ongoing stakeholder engagement to ensure successful implementation.

Charter Schools

The Governor's 2016-17 May Revision remains largely consistent with his earlier proposals for state public education. Both charter schools and their authorizers should keep in mind that charter schools are exempt from a large portion of the statutory requirements imposed on traditional California school districts, but they must adhere to important provisions of the California Education Code centered around employment, facilities, safety, and LCFF funding (along with accountability through the LCAP).

Funding

In general, charter schools are apportioned funding through the same LCFF methodology and calculation used by traditional districts. This calculation applies the same base, grade span, supplemental and concentration grant requirements/amounts to average daily attendance (ADA) as reported to CDE during official collection periods defined in the Education Code. Recognizing the operational, legal and governance differences between charter schools and traditional districts, this funding mechanism carries important caveats for:

- Non-classroom-based instruction programs, their teacher/student ratios, required funding pre-authorization and restrictions to enrollment.

- Unduplicated pupil percentages (English learners, students qualified for free or reduced priced meals, and/or foster youth), used in computing concentration grants to close related achievement gaps are limited to those of “similar school districts.” As such, they are capped, based on specific circumstances.

This also applies to newly opening charter schools where no prior ADA data exist.

Authorizing LEAs are required to transfer funding “in lieu of property taxes” to any associated charter school(s). The amounts of these transfers are based on the charter school’s average daily attendance, which may include students from other districts. A school district that initially denies a charter school petition, which is later approved on appeal, is still obligated to make these transfers.

LCFF and the LCAP

California charter schools are required to develop an LCAP, and update it annually, using the Local Control and Accountability Plan and Annual Update template adopted by the State Board of Education (SBE). The LCAP must align with the eight state priority areas that apply to the grade levels and/or program served by the charter. It must also align to the term of the charter’s budget, as submitted to its authorizer. Charter schools are required to hold a public hearing for stakeholder input prior to the adoption of the LCAP. The adoption must be held on a separate date from the public hearing.

Prop. 98 and Discretionary Funding

The Commission on State Mandates deemed charter schools largely ineligible for specific mandated cost reimbursement beginning in 2006, but charter schools may participate in mandated cost reimbursement block grants – at roughly half the rate of traditional districts – provided through allocation of Prop. 98 funding in the Governor’s budget. While the May Revision signals additional funding in this area, exact plans are forthcoming.

These resources, along with the Governor’s special \$20 million allocation to offset the loss of previously available federal charter school funding, are one-time in nature and charter schools are cautioned not to rely on these funds in future years.

Cash Management

LEAs should monitor cash flow to ensure sufficient cash is available to meet obligations.

The State Controller’s Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Proposition 30 apportionments through December 2016. The table below illustrates state apportionments for the period of June 2016 through December 2016.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
June 2016	6/30/2016	6/24/2016	6/28/2016
July 2016	7/27/2016		
August 2016	8/29/2016		
September 2016	9/28/2016	9/23/2016	9/30/2016
October 2016	10/27/2016		

November 2016	11/28/2016		
December 2016	12/28/2016	12/23/2016	12/29/2016

Funding Outside of the LCFF

Early Education Block Grant

The Governor's May Revision outlines in more detail the shift to an Early Education Block Grant. The proposal includes elimination of the current Transitional Kindergarten (TK) program effective July 1, 2017. Beginning in the 2017-18 fiscal year, school districts will administer the Early Education Block Grant (EEBG) with support from county offices of education.

The EEBG prioritizes services to 4-year-olds who are homeless, foster youth, at risk of abuse or neglect, children with exceptional needs, non- or limited-English-speaking, or low income, as defined as either eligible for free or reduced priced meals or income-eligible for state child care programs.

Districts would be required to serve no fewer than the number of subsidized children served in the district through Transitional Kindergarten or State Preschool in the 2016-17 school year. The proposal allows school districts to contract with other entities meeting minimum quality requirements to provide pre-kindergarten programs. County offices of education would be the provider of pre-kindergarten program regional capacity building and technical assistance for both school districts and community-based organizations. County offices of education would also become the lead agencies for maintaining the regional quality rating and improvement system and creating priorities for local child care and pre-kindergarten program funding. For 2016-17, county offices of education would be allocated \$10 million one-time and \$10 million ongoing to begin implementation of the Early Education Block Grant.

This proposal would require county offices of education and school districts to create early learning plans, track access to subsidized pre-kindergarten programs in their respective jurisdiction, set goals to increase access, set priorities for program outcomes, and align activities with priorities.

School districts would be allowed to create a family fee schedule to serve additional children, but prohibits charging fees to families with children meeting the definition of low-income or at-risk. Districts may also serve additional children if all prioritized children have been served.

For funding, the proposal includes a three-year hold harmless, based on 2016-17, of both school districts and local State Preschool funding to school districts, with the requirement that schools may not lose more than 5% of funding per year after the hold harmless expires, and only if due to a reduction in school district average daily attendance (with some exceptions). Per-pupil funding amount would be \$6,200 per year, adjusted for COLA. Currently, the State Preschool Program receives \$4,200 for part-day per child and \$9,600 for full-day per child. The Transitional Kindergarten Program receives an average of \$8,500 per child. Any additional future funding for the EEBG would be allocated based on unmet need; specifically, the amount of funding a district receives compared to its estimated number of unserved eligible children.

Child Care

The Governor's Budget proposed requiring the Department of Education to develop a plan for subsidized child care that transitions away from the use of contracts toward a voucher system over the next five years. The May Revision clarifies that the plan should be a streamlined child care system that consolidates the number of child care programs, provides a single reimbursement rate structure (rather than the flat rate and market rate models the state currently uses), improves provider payment processes, creates one statewide set of minimum program quality standards, is more efficient for families to access, and can be implemented with existing resources.

Significant Adjustments

- Stage 2 – A decrease of \$844,000 non-Proposition 98 General Fund in 2016-17 to reflect a lower estimated increase in the cost per case. Total Stage 2 costs are \$421.4 million.
- Stage 3 – A decrease of \$42.3 million non-Proposition 98 General Fund in 2016-17 to reflect a lower estimated increase in the cost per case and reduced caseload. Total Stage 3 costs are \$273.6 million.
- Child Care and Development Funds – A net increase of \$55.6 million federal funds in 2016-17 to reflect an increase to the base grant amount and an increase in one-time funds carried over from prior years. Of this increase, \$9.2 million is allocated for child care quality activities in accordance with the requirements of the federal Child Care and Development Block Grant Act of 2014. Total ongoing and one-time federal funding is \$648.9 million.
- Capped Non-CalWORKs Programs – A net decrease of \$3.5 million non-Proposition 98 General Fund to reflect a change in the cost of living adjustment from 0.47% at the Governor's Budget to 0.00% at the May Revision.
- Child Care Quality Activities – Provisional language in the May Revision directs the Department of Education to update its Child Care and Development Block Grant State Plan for quality expenditures to prioritize Quality Rating and Improvement System activities.

Educator Effectiveness

The funding will be available to spend over the next three fiscal years (2015-16, 2016-17, and 2017-18). As a condition of receiving the funds the LEA is required to develop a plan for how the funds will be spent. If the district expends funds in 2015-16, the plan shall be explained in a public meeting of the governing board before it is adopted in a subsequent public meeting prior to June 30, 2016.

The funding expenditures will be subject to annual audit. Auditors will verify whether the LEA developed, explained and adopted a plan and are tracking FTEs and expenditures in the format of the final expenditure report to be submitted to CDE. If the LEA is found not in compliance, a finding will be reported with recommendations to comply with requirements.

On or before July 1, 2018, an LEA will submit a detailed expenditure report. The final expenditure report template can be found on CDE's website:

<http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>

Adult Education Block Grant

The 2016-17 May Revision proposes no funding change to the Adult Education Block Grant. The budget trailer bill proposes a requirement for regional consortia to increase stakeholder input, specifically to "consider input from students, teachers, community college faculty, principals, administrators, classified staff, and the local bargaining units of both school districts and community college districts before making final decisions."

Special Education

The 0% COLA will mean no increased funding for Special Education base or preschool programs for 2016-17. The Governor has called for another study regarding Special Education financing. The Public Policy Institute of California will release its findings in the fall of 2016.

For 2015-16, the Governor proposes an increase of up to \$28.5 million for a Special Education property tax adjustment. This Proposition 98 General Fund funding would be provided on a contingency basis, for an anticipated shortfall in redevelopment agency property taxes for Special Education Local Plan Areas. Related language provides a mechanism to distribute up to \$28.5 million based on a determination of property taxes reported for Special Education Local Plan Areas as of the second principal apportionment certification in early June.

Federal Funding

- **2015-16:** No change for federal education funding. Impact aid is level funded. No Budget Control Act sequestration reduction.
- **2016-17:** Small increases in funding for the Individuals with Disabilities Education Act (approximately \$40 million statewide) and Title I (approximately \$50 million statewide), level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **Fiscal Year 2017:** To date, Congress has not been able to pass a 2017 budget resolution. House and Senate Appropriations Committees have started work on the fiscal year 2017 appropriations bills based on the Bipartisan Budget Act higher fiscal year 2017 budget caps for defense and non-defense discretionary programs including education. The higher FY 2017 budget caps provide additional funding options to the Appropriations Committees without sequestration cuts.

It is uncertain if Congress will be able to complete the fiscal year 2017 appropriations bills. If that is the case a continuing resolution may be necessary to fund federal agencies including education.

Career Technical Education

The California Career Technical Incentive Grant Program (CTEIG) implemented in 2015-16 is intended to encourage and maintain the delivery of career technical programs during implementation of the LCFF. To receive funding, the grant proposals must ensure “the delivery and sustainability of high quality Career Technical Education programs” that meet 10 criteria, including curriculum and instruction aligned with California CTE standards; a cohesive sequence of CTE courses that enable pupils to transition to postsecondary education programs that lead to a career pathway or attaining employment upon graduation from high school; qualified teachers and faculty, and data collection that allows for program evaluation.

In effort to ensure CTE success, Career Technical Education Incentive Grant Technical Assistance (CTEIGTA) contracts with county offices were established to provide technical assistance and monitoring of CTEIG grantees. Specifically, with guidance and assistance from the Career and College Transition Division of the California Department of Education, each contracted county office of education will be required to provide technical assistance, curriculum, professional development, and monitoring/documentation/reporting services to all CTEIG grant recipients (school districts, county offices of education, joint powers authorities and charter schools) by region. The COEs contracted for regional CTEIGTA are Butte, Sacramento, Napa, Fresno, Santa Barbara, Los Angeles, and San Bernardino.

Proposition 39 – California Clean Energy Jobs Act

The Governor’s budget proposes \$398.8 million for 2016-17 for districts and charters, an increase of \$33.3 million.

All LEA facilities, including leased facilities, are eligible. In addition to classrooms, other school building areas such as auditoriums, multipurpose rooms, gymnasiums, cafeterias, kitchens, pools, and special purpose areas (school/district office, library, media center, and computer and science labs) can be considered for energy efficiency measures and clean energy installations.

Dates for the proposed 2016-17 application are to be determined. Draft guidelines can be accessed at the website listed below.

Schedule:

Program Fiscal Years	2013-14 through 2017-18
Two fiscal year combined funding award requests	September 1 (annually)
Award calculation completed by CDE	October 30 (annually)
SSPI begins allocating awards for approved multiple-year energy expenditure plans	January (annually)
LEAs project completion reporting	Ongoing
LEAs expenditure reports to Citizens Oversight Board and Energy Commission	October 1 (annually beginning 2015)
LEAs final encumbrance date	June 30, 2018
Final date all projects must be complete	June 30, 2020
LEAs final project reporting date	June 30, 2021

For additional information and a list of LEA funding please visit:

<http://energy.ca.gov/efficiency/proposition39/>.

Audit Requirements - May 2016

Proposed audit procedures to implement legislative requirements are developed by the K-12 Audit Guide Committee convened by the State Controller's Office. The Education Audit Appeals Panel (EAAP) ultimately must approve the committee's recommendations.

At its February 2016 meeting, the EAAP directed staff to begin the regular rulemaking process leading to eventual adoption, following public comment, of amendments to the 2015-16 Audit Guide to address legislative changes in the conditions of apportionment of school funding. The updated Audit Guide booklet is available at www.eaap.ca.gov.

The proposed supplemental 2015-16 Audit Guide includes the following changes:

- Section R - Educator Effectiveness adds audit steps to address new legislation that provided funding for teacher effectiveness, subject to specific requirements of the LEAs (Assembly Bill 104, Statutes of 2015, and Senate Bill 103, Statutes of 2015).
- Section U - Proper Expenditure of Education Protection Account Funds is revised to make a technical adjustment to remove the word "disbursed" to make the audit step a determination of whether funds have been properly expended.
- Section W - Unduplicated Local Control Funding Formula Pupil Counts is revised to exclude any transitional kindergarten student who had their 5th birthday after Dec 2. New legislation allows enrollment in TK prior to a child's 5th birthday; however, the child will not generate average daily attendance or be included in the unduplicated pupil count until the child is 5 (Assembly Bill 104, Statutes of 2015). Further, a technical correction is made to exclude juvenile court schools from audit testing, as all juvenile court school students are deemed eligible for the supplemental and concentration grants provided for targeted disadvantaged students.
- Section Z - Immunizations is revised to exclude independent study and special education pupils from the audit testing for compliance with vaccine requirements (Senate Bill 277, Statutes of 2015).

At its March 2016 meeting, the EAAP adopted a set of emergency regulations to amend the 2016-17 Audit Guide. These changes will be effective July 1, 2016 for the annual 2016-17 fiscal year audit. The changes to the 2016-17 Audit Guide are as follows:

- Section R - Educator Effectiveness is amended to add specific years, 2015-16 and 2016-17, to the directive that auditors confirm whether the LEA developed a plan for Educator Effectiveness expenditures, whereas previously the step was merely to determine whether the LEA had adopted a plan.
- Section W - Unduplicated Local Control Funding Formula Pupil Counts is amended to authorize auditors to select another student for a representative sample to replace selected students who have transferred to another LEA, in lieu of obtaining the needed information from the new LEA.

- Section Z - Immunizations is amended to refer to current medical exemptions and personal beliefs exemptions filed before January 1, 2016, from measles testing; and to delete the personal beliefs exemption as to the Tdap vaccination, in accordance with SB 277.

The updated 2015-16 Audit Guide booklet is available at www.eaap.ca.gov. The 2016-17 Audit Guide is not posted on the Web site yet.

County Office Analysis and Recommendation

As we perform our reviews, we do so while assessing the uniqueness of each school district's financial situation. Some of the factors we consider in our analysis are:

- The district's reserve for economic uncertainties
- Other reserves available
- The cash flow projections and the ability to meet expenditure obligations for at least 24 months
- The ability to immediately implement expenditure reductions if necessary
- The status of negotiations
- If contingency plans are used, they must be realistic and ready for timely implementation
- FCMAT Fiscal Indicators

If your district chooses to budget the entire DOF gap funding amount identified above, the district will need to have a contingency plan in place should the revenue amount fail to materialize as projected.

Should you have any questions, please feel free to contact Lora Duzyk at (858) 292-3618, Brent Watson at (858) 292-3537, or your business consultant.

_____ School District
Resolution Number _____

RESOLUTION TO IDENTIFY THE AMOUNT OF BUDGET REDUCTIONS NEEDED IN 2017-18 AND 2018-19 AND TO REQUIRE THAT A LIST OF BUDGET REDUCTIONS FOR 2017-18 BE INCLUDED IN THE 2016-17 FIRST INTERIM REPORT.

WHEREAS, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127; and

WHEREAS, for 2017-18 and 2018-19, it is projected that the district will need to implement budget reductions of \$_____ and \$_____ respectively; and

WHEREAS, while these actions must be taken to maintain the fiscal stability of the district, the Board of Education will continue to make every effort to sustain a high quality education program for our students; and

NOW, THEREFORE, BE IT RESOLVED, if the fiscal condition further deteriorates, the district will implement at least \$_____ in budget reductions in 2017-18 and \$_____ in reductions in 2018-19.

BE IT FURTHER RESOLVED, that the district will submit a detailed plan of budget reductions for 2017-18 and a timeline for implementation with the 2016-17 First Interim Report. This resolution becomes supplemental to the district's 2016-17 Adopted Budget.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

AYES:
NOES:
ABSENT:

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary of the Governing Board

SDCOE Multi-Year Projection (MYP) Model (Instructions)

Overview:

The SDCOE multi-year projection model is available for Financial Reporting contracting districts only. It has two parts: a summary report and a detail report. Please complete the attached Multi-Year Projection Assumptions MS Excel Sheet and e-mail to Patricia Fogliano, Financial Reporting Analyst, pfogliano@sdcoe.net or Joe Bandala, Financial Reporting Technician, jbandala@sdcoe.net.

The assumptions used in the multi-year projection model come from the following sources: School Services of California (SSC), San Diego County Treasurer's Office, and SDCOE staff.

Please note the following:

- The MYP Assumption page has been updated to reflect SSC's Dartboard {most recent} and DOF's figures.
- Please use the FCMAT LCFF Calculator to calculate the State Aid (8011) and EPA (8012).
- You must verify the same Property Tax revenue (8021 to 8048) projection is used in both the LCFF calculator and the MYP or your revenue will be out of balance.

Step One: 1st and 2nd Interim: Revised or Working budget will be used, depending on your selection.

At Adopted Budget: Working Budget will be used {FIS}. PeopleSoft districts Revised Budget will be used.

Step Two: Complete the MYP Data Input Sheet and return it to Patricia Fogliano or Joe Bandala. SDCOE has provided the assumption figures for your reference. Please modify these figures based on district information. You must provide data for boxes labeled "**District Input.**" **Note: If a box is left blank, we will assume that the district is requesting that we use SDCOE's assumption figures.**

Step Three: After receipt of the completed MYP Data Input Sheet, Financial Reporting will send a copy of the multi-year projection to the district in Microsoft Excel format. The district can make changes to this version or request that Financial Reporting make changes.

Step Four: Please review the final version of your MYP before submitting it to your Board. A copy of the Board-approved MYP must be included with the submission of your Adopted Budget due to our office by **July 1, 2016.**

Please e-mail the MYP Assumptions MS Excel Sheet to:
Patricia Fogliano, pfogliano@sdcoe.net or Joe Bandala at jbandala@sdcoe.net

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: Education Center 4750 Date Ave La Mesa
Date: June 03, 2016

Place: Ed Center 4750 Date Ave La Mesa
Date: June 08, 2016
Time: 07:00 AM

Adoption Date: June 22, 2016

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

Contact person for additional information on the budget reports:

Name: David Feliciano

Telephone: 619-668-5700 ext 6430

Title: Assistant Superintendent Business

E-mail: david.feliciano@lmsvdsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 22, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

The District is a member of the SDCOE JPA where funds are pooled and reserves are actuarially determined.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: David Feliciano

Title: Assistant Superintendent Business

Telephone: 619-668-5700

E-mail: david.feliciano@lmsvsd.net

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)	11,513.17	11,562.49	N/A	Met
Second Prior Year (2014-15)				
District Regular	11,565.05	11,626.90		
Charter School	No previous data			
Total ADA	11,565.05	11,626.90	N/A	Met
First Prior Year (2015-16)				
District Regular	11,628.80	11,697.46		
Charter School	No previous data	0.00		
Total ADA	11,628.80	11,697.46	N/A	Met
Budget Year (2016-17)				
District Regular	11,734.73			
Charter School	0.00			
Total ADA	11,734.73			

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)	0	12,103	0.0%	Met
Second Prior Year (2014-15)				
District Regular	12,028	12,144		
Charter School				
Total Enrollment	12,028	12,144	N/A	Met
First Prior Year (2015-16)				
District Regular	12,144	12,286		
Charter School				
Total Enrollment	12,144	12,286	N/A	Met
Budget Year (2016-17)				
District Regular	12,269			
Charter School				
Total Enrollment	12,269			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	11,562	12,103	95.5%
Second Prior Year (2014-15)			
District Regular	11,627	12,144	
Charter School			
Total ADA/Enrollment	11,627	12,144	95.7%
First Prior Year (2015-16)			
District Regular	11,697	12,286	
Charter School	0		
Total ADA/Enrollment	11,697	12,286	95.2%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	11,735	12,269		
Charter School	0			
Total ADA/Enrollment	11,735	12,269	95.6%	Met
1st Subsequent Year (2017-18)				
District Regular	11,793	12,329		
Charter School				
Total ADA/Enrollment	11,793	12,329	95.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	11,851	12,389		
Charter School				
Total ADA/Enrollment	11,851	12,389	95.7%	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)		104,303,454.00	106,155,259.00	109,150,661.00	
		Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	11,698.50	11,735.77	11,793.15	11,850.55
b.	Prior Year ADA (Funded)		11,698.50	11,735.77	11,793.15
c.	Difference (Step 1a minus Step 1b)		37.27	57.38	57.40
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.32%	0.49%	0.49%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		99,650,002.00	104,574,079.00	106,728,100.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		5,650,914.00	4,490,940.00	1,698,842.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		5,650,914.00	4,490,940.00	1,698,842.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.67%	4.29%	1.59%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			5.99%	4.78%	2.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.99% to 6.99%	3.78% to 5.78%	1.08% to 3.08%	

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)	27,065,996.00	26,668,390.00	26,668,390.00	26,668,390.00
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)	93,798,306.00	99,650,002.00	104,574,079.00	106,728,100.00
District's Projected Change in LCFF Revenue:		6.24%	4.94%	2.06%
LCFF Revenue Standard:		4.99% to 6.99%	3.78% to 5.78%	1.08% to 3.08%
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)	63,094,242.27	72,750,166.33	86.7%
Second Prior Year (2014-15)	66,852,344.59	77,167,931.27	86.6%
First Prior Year (2015-16)	73,311,019.47	88,462,340.72	82.9%
	Historical Average Ratio:		85.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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)	75,574,240.11	88,004,940.27	85.9%	Met
1st Subsequent Year (2017-18)	76,920,428.00	88,477,064.00	86.9%	Met
2nd Subsequent Year (2018-19)	78,283,693.00	90,168,878.00	86.8%	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):	5.99%	4.78%	2.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.01% to 15.99%	-5.22% to 14.78%	-7.92% to 12.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.99% to 10.99%	-.22% to 9.78%	-2.92% to 7.08%

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)	6,550,577.34		
Budget Year (2016-17)	5,747,797.97	-12.26%	Yes
1st Subsequent Year (2017-18)	5,747,797.00	0.00%	No
2nd Subsequent Year (2018-19)	5,747,797.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	9,819,555.69		
Budget Year (2016-17)	8,212,809.00	-16.36%	Yes
1st Subsequent Year (2017-18)	3,750,888.00	-54.33%	Yes
2nd Subsequent Year (2018-19)	3,761,748.00	0.29%	No

Explanation:
(required if Yes)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17. Fiscal year 2016-17 includes one time funding for Prop 39 and mandate funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	9,107,409.54		
Budget Year (2016-17)	7,363,626.15	-19.15%	Yes
1st Subsequent Year (2017-18)	7,365,924.00	0.03%	No
2nd Subsequent Year (2018-19)	7,368,513.00	0.04%	No

Explanation:
(required if Yes)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	10,751,055.84		
Budget Year (2016-17)	10,842,082.75	0.85%	Yes
1st Subsequent Year (2017-18)	10,822,566.00	-0.18%	No
2nd Subsequent Year (2018-19)	10,262,544.00	-5.17%	Yes

Explanation:
(required if Yes)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17. The budget year 2016-17 includes one time purchases for language arts textbook adoption that is not included in the subsequent fiscal years.

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

First Prior Year (2015-16)	8,964,185.00		
Budget Year (2016-17)	6,510,966.91	-27.37%	Yes
1st Subsequent Year (2017-18)	8,630,649.00	32.56%	Yes
2nd Subsequent Year (2018-19)	6,899,603.00	-20.06%	Yes

Explanation:
(required if Yes)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 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)	25,477,542.57		
Budget Year (2016-17)	21,324,233.12	-16.30%	Not Met
1st Subsequent Year (2017-18)	16,864,609.00	-20.91%	Not Met
2nd Subsequent Year (2018-19)	16,878,058.00	0.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	19,715,240.84		
Budget Year (2016-17)	17,353,049.66	-11.98%	Not Met
1st Subsequent Year (2017-18)	19,453,215.00	12.10%	Met
2nd Subsequent Year (2018-19)	17,162,147.00	-11.78%	Not Met

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

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

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

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

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17

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

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17. Fiscal year 2016-17 includes one time funding for Prop 39 and mandate funds.

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

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17.

- 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)

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2016-17. The budget year 2016-17 includes one time purchases for language arts textbook adoption that is not included in the subsequent fiscal years.

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

Fiscal year 2015-16 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 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)

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

- c. Net Budgeted Expenditures and Other Financing Uses

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

Amount Deposited¹
for 2014-15 Fiscal Year

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

3,588,444.48

2,011,878.96

2,011,878.96

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

- d. OMMA/RMA Contribution

3,567,175.34	Met
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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:

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,952,885.00	4,285,205.38	5,600,105.06
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	976,062.55	292,939.51	170,500.54
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)	3,928,947.55	4,578,144.89	5,770,605.60
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	98,429,494.20	103,350,012.98	121,169,948.29
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)	98,429,494.20	103,350,012.98	121,169,948.29
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.0%	4.4%	4.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.5%	1.6%

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)	(2,946,140.69)	72,872,537.33	4.0%	Not Met
Second Prior Year (2014-15)	(543,853.42)	77,325,316.23	0.7%	Met
First Prior Year (2015-16)	(681,893.79)	89,284,058.72	0.8%	Met
Budget Year (2016-17) (Information only)	188,645.12	88,126,658.27		

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)

Deficit spending in 2013-14 was a result of declining enrollment as well as on-going multiple Federal and State revenue reductions. The budget reflects a conservative estimate and assumes all funds allocated will be spent which does not occur. With the implementation of LCFF the district has significantly reduced it's deficit spending in 2014-15 and subsequent years.

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)	8,436,115.77	9,361,048.44	N/A		Met
Second Prior Year (2014-15)	5,504,120.44	6,414,907.75	N/A		Met
First Prior Year (2015-16)	2,844,558.54	5,871,054.33	N/A		Met
Budget Year (2016-17) (Information only)	5,189,160.54				

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):	11,735	11,793	11,850
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	119,614,816.00	123,858,031.00	123,748,589.00
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)	119,614,816.00	123,858,031.00	123,748,589.00
4. Reserve Standard Percentage Level 3%		3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,588,444.48	3,715,740.93	3,712,457.67
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,588,444.48	3,715,740.93	3,712,457.67

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,588,444.00	3,715,741.00	3,712,458.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,605,799.66	2,448,976.66	2,857,328.66
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)	1,945,757.06	2,022,475.00	2,099,193.00
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)	7,140,000.72	8,187,192.66	8,668,979.66
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.97%	6.61%	7.01%
District's Reserve Standard (Section 10B, Line 7):	3,588,444.48	3,715,740.93	3,712,457.67
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(14,615,648.77)			
Budget Year (2016-17)	(16,573,774.61)	1,958,125.84	13.4%	Not Met
1st Subsequent Year (2017-18)	(17,455,793.00)	882,018.39	5.3%	Met
2nd Subsequent Year (2018-19)	(18,494,394.00)	1,038,601.00	5.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	47,948.00			
Budget Year (2016-17)	147,500.00	99,552.00	207.6%	Not Met
1st Subsequent Year (2017-18)	47,500.00	(100,000.00)	-67.8%	Not Met
2nd Subsequent Year (2018-19)	47,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	121,718.00			
Budget Year (2016-17)	121,718.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	121,718.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	121,718.00	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)

The increase of contributions in 2016-17 is a result of the flexibility provided in SB70 (required contribution to RRM of 3%) and the district fully funding the 3% contribution in 2016-17.

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

Explanation:
(required if NOT met)

Reductions to transfer in are a result of one time expenditures in the general fund in 2016-17. The Special Reserve fund transfer increase to reimburse the general fund for this one time expenditure in 2016-17 only, transfers in are adjusted to the normal level in 2017-18.

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

Explanation:
(required if NOT met)

--

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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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	5	FUND 01 - OBJECTS 8XXX	FUND 01 - OBJECTS 74XX	1,505,803
Certificates of Participation				
General Obligation Bonds	11	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	40,571,334
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	FUND 01 VARIOUS	829,793

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

TOTAL:				42,906,930

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	867,361	628,465	582,083	222,020
Certificates of Participation				
General Obligation Bonds	3,106,669	3,281,484	3,425,298	3,574,112
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	829,793			

Other Long-term Commitments (continued):

Total Annual Payments:	4,803,823	3,909,949	4,007,381	3,796,132
Has total annual payment increased over prior year (2015-16)?	No	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:

District paid benefits end at age 65 in all cases, except for 4 retired Superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the District for cost beyond the standard plan provided to active employees

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

38,609,690.00

38,609,690.00

Actuarial

Jul 01, 2015

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

5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
2,914,584.00	2,914,584.00	2,914,584.00
943,559.89	1,000,173.00	1,060,184.00
943,559.89	1,000,173.00	1,060,184.00
125	125	125

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

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

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

Yes

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

The district is a member of the San Diego County Office of Education Fringe Benefits Consortium for Dental and Life Insurance. Additionally the district is a member of the San Diego County office of Education Joint Powers Authority for Property Liability and Workers Compensation Insurance. The funds are pooled with other member districts and reserve levels are actuarially determined by an independent consultant/contractor. The district is in the banking pool which has different levels of self insured retention than the small district pool.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1,786,721.00	1,801,635.00	1,818,190.00
1,786,721.00	1,801,635.00	1,818,190.00

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	604.9	634.1	634.0	634.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Bargaining wages for Fiscal Year 1617

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?

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

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

584,203

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
5,402,929	5,754,119	6,128,137
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

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
625,000	632,663	629,723
1.4%	1.4%	1.4%

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	415.2	489.4	489.4	489.4

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

Yes

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:

Yes

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)?

No

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

244,296

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

- 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
4,497,524	4,789,863	5,101,204
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

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:

--

Classified (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
110,000	115,663	116,821
1.0%	1.0%	1.0%

Classified (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

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	50.0	54.0	54.0	54.0

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

70,220

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
480,015	511,216	544,445
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
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)
Yes	Yes	Yes
0	0	0
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 22, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District Budget Criteria and Standards Review

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	99,650,002.00	4.94%	104,574,079.00	2.06%	106,728,100.00
2. Federal Revenues	8100-8299	2.00	0.00%	2.00	0.00%	2.00
3. Other State Revenues	8300-8599	4,738,500.00	-56.78%	2,048,096.00	0.41%	2,056,496.00
4. Other Local Revenues	8600-8799	353,074.00	0.65%	355,372.00	0.73%	357,961.00
5. Other Financing Sources						
a. Transfers In	8900-8929	147,500.00	-67.80%	47,500.00	0.00%	47,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,573,774.61)	5.32%	(17,455,793.00)	5.95%	(18,494,394.00)
6. Total (Sum lines A1 thru A5c)		88,315,303.39	1.42%	89,569,256.00	1.26%	90,695,665.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,190,187.19		44,980,179.00
b. Step & Column Adjustment				632,662.62		629,722.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(842,670.81)		(842,670.51)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,190,187.19	-0.46%	44,980,179.00	-0.47%	44,767,231.00
2. Classified Salaries						
a. Base Salaries				12,667,153.54		12,782,817.00
b. Step & Column Adjustment				115,663.46		116,821.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,667,153.54	0.91%	12,782,817.00	0.91%	12,899,638.00
3. Employee Benefits	3000-3999	17,716,899.38	8.13%	19,157,432.00	7.62%	20,616,824.00
4. Books and Supplies	4000-4999	8,056,240.60	-12.15%	7,077,709.00	2.98%	7,288,557.00
5. Services and Other Operating Expenditures	5000-5999	4,115,872.37	2.74%	4,228,699.00	3.01%	4,355,818.00
6. Capital Outlay	6000-6999	15,000.00	2.26%	15,339.00	2.49%	15,721.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	628,465.06	0.00%	628,465.00	0.00%	628,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(384,877.87)	2.26%	(393,576.00)	2.49%	(403,376.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		88,126,658.27	0.54%	88,598,782.00	1.91%	90,290,596.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		188,645.12		970,474.00		405,069.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,189,160.54		5,377,805.66		6,348,279.66
2. Ending Fund Balance (Sum lines C and D1)		5,377,805.66		6,348,279.66		6,753,348.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,562.00		183,562.00		183,562.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,588,444.00		3,715,741.00		3,712,458.00
2. Unassigned/Unappropriated	9790	1,605,799.66		2,448,976.66		2,857,328.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,377,805.66		6,348,279.66		6,753,348.66

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,588,444.00		3,715,741.00		3,712,458.00
c. Unassigned/Unappropriated	9790	1,605,799.66		2,448,976.66		2,857,328.66
(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	1,945,757.06		2,022,475.00		2,099,193.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,140,000.72		8,187,192.66		8,668,979.66
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.						
The district has approximately 15 certificated staff that will retire in 2017-18 and 2018-19. The salary savings is projected to be \$55k each.						

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	476,572.00	4.92%	500,000.00	0.00%	500,000.00
2. Federal Revenues	8100-8299	5,747,795.97	0.00%	5,747,795.00	0.00%	5,747,795.00
3. Other State Revenues	8300-8599	3,474,309.00	-50.99%	1,702,792.00	0.14%	1,705,252.00
4. Other Local Revenues	8600-8799	7,010,552.15	0.00%	7,010,552.00	0.00%	7,010,552.00
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	16,573,774.61	5.32%	17,455,793.00	5.95%	18,494,394.00
6. Total (Sum lines A1 thru A5c)		33,283,003.73	-2.60%	32,416,932.00	3.21%	33,457,993.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,527,699.95		11,684,912.00
b. Step & Column Adjustment				157,212.05		159,413.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,527,699.95	1.36%	11,684,912.00	1.36%	11,844,325.00
2. Classified Salaries						
a. Base Salaries				7,368,460.68		7,433,638.00
b. Step & Column Adjustment				65,177.32		65,830.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,368,460.68	0.88%	7,433,638.00	0.89%	7,499,468.00
3. Employee Benefits	3000-3999	7,257,206.41	7.98%	7,836,561.00	7.64%	8,435,181.00
4. Books and Supplies	4000-4999	2,785,842.15	34.42%	3,744,857.00	-20.58%	2,973,987.00
5. Services and Other Operating Expenditures	5000-5999	2,395,094.54	83.79%	4,401,950.00	-42.21%	2,543,785.00
6. Capital Outlay	6000-6999	7,200.00	2.26%	7,363.00	2.46%	7,544.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	146,654.00	2.26%	149,968.00	2.49%	153,703.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		31,488,157.73	11.98%	35,259,249.00	-5.11%	33,457,993.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,794,846.00		(2,842,317.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,047,471.00		2,842,317.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,842,317.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,842,317.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,842,317.00		0.00		0.00

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

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	100,126,574.00	4.94%	105,074,079.00	2.05%	107,228,100.00
2. Federal Revenues	8100-8299	5,747,797.97	0.00%	5,747,797.00	0.00%	5,747,797.00
3. Other State Revenues	8300-8599	8,212,809.00	-54.33%	3,750,888.00	0.29%	3,761,748.00
4. Other Local Revenues	8600-8799	7,363,626.15	0.03%	7,365,924.00	0.04%	7,368,513.00
5. Other Financing Sources						
a. Transfers In	8900-8929	147,500.00	-67.80%	47,500.00	0.00%	47,500.00
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)		121,598,307.12	0.32%	121,986,188.00	1.78%	124,153,658.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				56,717,887.14		56,665,091.00
a. Base Salaries				789,874.67		789,135.51
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(842,670.81)		(842,670.51)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,717,887.14	-0.09%	56,665,091.00	-0.09%	56,611,556.00
2. Classified Salaries				20,035,614.22		20,216,455.00
a. Base Salaries				180,840.78		182,651.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,035,614.22	0.90%	20,216,455.00	0.90%	20,399,106.00
3. Employee Benefits	3000-3999	24,974,105.79	8.09%	26,993,993.00	7.62%	29,052,005.00
4. Books and Supplies	4000-4999	10,842,082.75	-0.18%	10,822,566.00	-5.17%	10,262,544.00
5. Services and Other Operating Expenditures	5000-5999	6,510,966.91	32.56%	8,630,649.00	-20.06%	6,899,603.00
6. Capital Outlay	6000-6999	22,200.00	2.26%	22,702.00	2.48%	23,265.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	628,465.06	0.00%	628,465.00	0.00%	628,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(238,223.87)	2.26%	(243,608.00)	2.49%	(249,673.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
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)		119,614,816.00	3.55%	123,858,031.00	-0.09%	123,748,589.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,983,491.12		(1,871,843.00)		405,069.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,236,631.54		8,220,122.66		6,348,279.66
2. Ending Fund Balance (Sum lines C and D1)		8,220,122.66		6,348,279.66		6,753,348.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,562.00		183,562.00		183,562.00
b. Restricted	9740	2,842,317.00		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	3,588,444.00		3,715,741.00		3,712,458.00
2. Unassigned/Unappropriated	9790	1,605,799.66		2,448,976.66		2,857,328.66
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,220,122.66		6,348,279.66		6,753,348.66

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,588,444.00		3,715,741.00		3,712,458.00
c. Unassigned/Unappropriated	9790	1,605,799.66		2,448,976.66		2,857,328.66
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	1,945,757.06		2,022,475.00		2,099,193.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,140,000.72		8,187,192.66		8,668,979.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.97%		6.61%		7.01%
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)		11,734.73		11,792.11		11,849.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,614,816.00		123,858,031.00		123,748,589.00
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)		119,614,816.00		123,858,031.00		123,748,589.00
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)		3,588,444.48		3,715,740.93		3,712,457.67
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,588,444.48		3,715,740.93		3,712,457.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		93,861,972.00	516,551.00	94,378,523.00	99,650,002.00	476,572.00	100,126,574.00	6.1%
2) Federal Revenue	8100-8299		244,788.51	6,305,788.83	6,550,577.34	2.00	5,747,795.97	5,747,797.97	-12.3%
3) Other State Revenue	8300-8599		8,168,629.76	1,650,925.93	9,819,555.69	4,738,500.00	3,474,309.00	8,212,809.00	-16.4%
4) Other Local Revenue	8600-8799		894,475.50	8,212,934.04	9,107,409.54	353,074.00	7,010,552.15	7,363,626.15	-19.1%
5) TOTAL, REVENUES			103,169,865.77	16,686,199.80	119,856,065.57	104,741,578.00	16,709,229.12	121,450,807.12	1.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		44,788,754.07	11,145,079.19	55,933,833.26	45,190,187.19	11,527,699.95	56,717,887.14	1.4%
2) Classified Salaries	2000-2999		12,180,972.55	7,147,389.67	19,328,362.22	12,667,153.54	7,368,460.68	20,035,614.22	3.7%
3) Employee Benefits	3000-3999		16,341,292.85	6,241,066.35	22,582,359.20	17,716,899.38	7,257,206.41	24,974,105.79	10.6%
4) Books and Supplies	4000-4999		7,992,165.42	2,758,890.42	10,751,055.84	8,056,240.60	2,785,842.15	10,842,082.75	0.8%
5) Services and Other Operating Expenditures	5000-5999		5,671,694.35	3,292,490.65	8,964,185.00	4,115,872.37	2,395,094.54	6,510,966.91	-27.4%
6) Capital Outlay	6000-6999		1,020,477.73	1,116,072.70	2,136,550.43	15,000.00	7,200.00	22,200.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		881,178.32	0.00	881,178.32	628,465.06	0.00	628,465.06	-28.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(414,194.57)	184,900.59	(229,293.98)	(384,877.87)	146,654.00	(238,223.87)	3.9%
9) TOTAL, EXPENDITURES			88,462,340.72	31,885,889.57	120,348,230.29	88,004,940.27	31,488,157.73	119,493,098.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,707,525.05	(15,199,689.77)	(492,164.72)	16,736,637.73	(14,778,928.61)	1,957,709.12	-497.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		47,947.93	0.00	47,947.93	147,500.00	0.00	147,500.00	207.6%
b) Transfers Out	7600-7629		821,718.00	0.00	821,718.00	121,718.00	0.00	121,718.00	-85.2%
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		(14,615,648.77)	14,615,648.77	0.00	(16,573,774.61)	16,573,774.61	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,389,418.84)	14,615,648.77	(773,770.07)	(16,547,992.61)	16,573,774.61	25,782.00	-103.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(681,893.79)	(584,041.00)	(1,265,934.79)	188,645.12	1,794,846.00	1,983,491.12	-256.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,189,160.54	1,047,471.00	6,236,631.54	5,377,805.66	2,842,317.00	8,220,122.66	31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	139,912.00	0.00	139,912.00	139,912.00	0.00	139,912.00	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	1,047,471.00	1,047,471.00	0.00	2,842,317.00	2,842,317.00	171.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,136,334.01	0.00	1,136,334.01	0.00	0.00	0.00	-100.0%
1617 Language Arts Adoption	0000	9760	1,136,334.01		1,136,334.01				
d) Assigned									
Other Assignments		9780	63,665.99	0.00	63,665.99	0.00	0.00	0.00	-100.0%
Language Arts Adoption	1400	9780	63,665.99		63,665.99				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,635,098.00	0.00	3,635,098.00	3,588,444.00	0.00	3,588,444.00	-1.3%
Unassigned/Unappropriated Amount		9790	170,500.54	0.00	170,500.54	1,605,799.66	0.00	1,605,799.66	841.8%

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

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	51,345,563.00	0.00	51,345,563.00	58,170,777.00	0.00	58,170,777.00	13.3%
Education Protection Account State Aid - Current Year		8012	15,386,747.00	0.00	15,386,747.00	14,810,835.00	0.00	14,810,835.00	-3.7%
State Aid - Prior Years		8019	63,666.00	0.00	63,666.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	206,277.00	0.00	206,277.00	206,277.00	0.00	206,277.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	25,742,072.00	0.00	25,742,072.00	25,742,072.00	0.00	25,742,072.00	0.0%
Unsecured Roll Taxes		8042	830,885.00	0.00	830,885.00	830,885.00	0.00	830,885.00	0.0%
Prior Years' Taxes		8043	(13,970.00)	0.00	(13,970.00)	(13,970.00)	0.00	(13,970.00)	0.0%
Supplemental Taxes		8044	919,486.00	0.00	919,486.00	919,486.00	0.00	919,486.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,016,360.00)	0.00	(1,016,360.00)	(1,016,360.00)	0.00	(1,016,360.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	397,606.00	0.00	397,606.00	0.00	0.00	0.00	-100.0%
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			93,861,972.00	0.00	93,861,972.00	99,650,002.00	0.00	99,650,002.00	6.2%
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	516,551.00	516,551.00	0.00	476,572.00	476,572.00	-7.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			93,861,972.00	516,551.00	94,378,523.00	99,650,002.00	476,572.00	100,126,574.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	36,614.63	0.00	36,614.63	0.00	0.00	0.00	-100.0%
Special Education Entitlement		8181	0.00	2,084,261.00	2,084,261.00	0.00	2,189,509.00	2,189,509.00	5.0%
Special Education Discretionary Grants		8182	0.00	397,126.00	397,126.00	0.00	385,633.00	385,633.00	-2.9%
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	2.00	0.00	2.00	2.00	0.00	2.00	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	25,130.00	25,130.00	0.00	25,130.00	25,130.00	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		2,765,869.99	2,765,869.99		2,233,665.65	2,233,665.65	-19.2%
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		600,292.25	600,292.25		485,378.32	485,378.32	-19.1%
NCLB: Title III, Immigrant Education Program	4201	8290		22,740.00	22,740.00		22,740.00	22,740.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		214,097.59	214,097.59		212,740.00	212,740.00	-0.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,171.88	196,272.00	404,443.88	0.00	193,000.00	193,000.00	-52.3%
TOTAL, FEDERAL REVENUE			244,788.51	6,305,788.83	6,550,577.34	2.00	5,747,795.97	5,747,797.97	-12.3%
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	800,000.00	800,000.00	0.00	836,684.00	836,684.00	4.6%
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	6,484,212.00	0.00	6,484,212.00	3,100,500.00	0.00	3,100,500.00	-52.2%
Lottery - Unrestricted and Instructional Materials		8560	1,648,649.48	506,706.93	2,155,356.41	1,638,000.00	479,700.00	2,117,700.00	-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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(877,004.00)	(877,004.00)		1,794,846.00	1,794,846.00	-304.7%

			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)	
Description	Resource Codes	Object Codes							
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	35,768.28	1,221,223.00	1,256,991.28	0.00	363,079.00	363,079.00	-71.1%
TOTAL, OTHER STATE REVENUE			8,168,629.76	1,650,925.93	9,819,555.69	4,738,500.00	3,474,309.00	8,212,809.00	-16.4%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	19,250.00	19,250.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	6,150.00	0.00	6,150.00	1,834.00	0.00	1,834.00	-70.2%
Leases and Rentals		8650	220,827.95	0.00	220,827.95	80,000.00	0.00	80,000.00	-63.8%
Interest		8660	241,562.15	0.00	241,562.15	206,562.00	0.00	206,562.00	-14.5%
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	2,974.02	1,328,738.15	1,331,712.17	2,974.00	1,313,738.15	1,316,712.15	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	26,013.20	0.00	26,013.20	21,684.00	0.00	21,684.00	-16.6%
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%

			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)	
Description	Resource Codes	Object Codes							
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	396,948.18	819,673.89	1,216,622.07	40,020.00	0.00	40,020.00	-96.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,045,272.00	6,045,272.00		5,696,814.00	5,696,814.00	-5.8%
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			894,475.50	8,212,934.04	9,107,409.54	353,074.00	7,010,552.15	7,363,626.15	-19.1%
TOTAL, REVENUES			103,169,865.77	16,686,199.80	119,856,065.57	104,741,578.00	16,709,229.12	121,450,807.12	1.3%

			2015-16 Estimated Actuals			2016-17 Budget			
					Total Fund col. A + B (C)			Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,121,337.50	7,238,536.38	45,359,873.88	38,440,890.88	7,407,895.44	45,848,786.32	1.1%
Certificated Pupil Support Salaries		1200	1,764,258.38	3,133,623.38	4,897,881.76	1,745,386.97	3,342,872.51	5,088,259.48	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,640,695.15	474,277.76	4,114,972.91	3,741,680.72	478,700.00	4,220,380.72	2.6%
Other Certificated Salaries		1900	1,262,463.04	298,641.67	1,561,104.71	1,262,228.62	298,232.00	1,560,460.62	0.0%
TOTAL, CERTIFICATED SALARIES			44,788,754.07	11,145,079.19	55,933,833.26	45,190,187.19	11,527,699.95	56,717,887.14	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	308,849.36	3,846,520.96	4,155,370.32	186,169.68	3,866,245.58	4,052,415.26	-2.5%
Classified Support Salaries		2200	4,542,575.94	2,069,979.45	6,612,555.39	4,819,917.94	2,220,352.84	7,040,270.78	6.5%
Classified Supervisors' and Administrators' Salaries		2300	889,432.68	295,288.80	1,184,721.48	896,784.38	230,071.47	1,126,855.85	-4.9%
Clerical, Technical and Office Salaries		2400	5,443,050.46	203,950.37	5,647,000.83	5,663,539.12	201,129.41	5,864,668.53	3.9%
Other Classified Salaries		2900	997,064.11	731,650.09	1,728,714.20	1,100,742.42	850,661.38	1,951,403.80	12.9%
TOTAL, CLASSIFIED SALARIES			12,180,972.55	7,147,389.67	19,328,362.22	12,667,153.54	7,368,460.68	20,035,614.22	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,796,451.55	1,186,305.32	5,982,756.87	5,654,658.58	1,444,968.80	7,099,627.38	18.7%
PERS		3201-3202	1,373,020.36	787,865.87	2,160,886.23	1,701,793.44	1,065,406.24	2,767,199.68	28.1%
OASDI/Medicare/Alternative		3301-3302	1,551,776.21	719,381.16	2,271,157.37	1,671,830.40	773,914.22	2,445,744.62	7.7%
Health and Welfare Benefits		3401-3402	5,929,070.18	2,694,373.77	8,623,443.95	6,457,555.93	3,188,995.58	9,646,551.51	11.9%
Unemployment Insurance		3501-3502	30,182.13	9,327.68	39,509.81	31,774.52	10,665.11	42,439.63	7.4%
Workers' Compensation		3601-3602	1,200,902.70	382,244.62	1,583,147.32	915,095.79	304,078.89	1,219,174.68	-23.0%
OPEB, Allocated		3701-3702	970,572.92	10,080.00	980,652.92	881,190.58	8,303.33	889,493.91	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	489,316.80	451,487.93	940,804.73	403,000.14	460,874.24	863,874.38	-8.2%
TOTAL, EMPLOYEE BENEFITS			16,341,292.85	6,241,066.35	22,582,359.20	17,716,899.38	7,257,206.41	24,974,105.79	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,342,670.47	506,706.93	2,849,377.40	770,120.16	479,700.00	1,249,820.16	-56.1%
Books and Other Reference Materials		4200	21,860.17	50,061.97	71,922.14	114,800.00	31,700.00	146,500.00	103.7%
Materials and Supplies		4300	4,412,559.94	2,033,694.62	6,446,254.56	6,589,220.44	2,194,042.15	8,783,262.59	36.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,215,074.84	167,426.90	1,382,501.74	582,100.00	80,400.00	662,500.00	-52.1%
Food		4700	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,992,165.42	2,758,890.42	10,751,055.84	8,056,240.60	2,785,842.15	10,842,082.75	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	136,963.57	255,155.25	392,118.82	36,400.00	206,484.00	242,884.00	-38.1%
Dues and Memberships		5300	27,057.20	0.00	27,057.20	3,136.00	0.00	3,136.00	-88.4%
Insurance		5400 - 5450	606,683.99	0.00	606,683.99	567,546.00	0.00	567,546.00	-6.5%
Operations and Housekeeping Services		5500	3,227,971.85	0.00	3,227,971.85	3,309,680.33	0.00	3,309,680.33	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	792,947.53	59,704.29	852,651.82	457,590.00	2,000.00	459,590.00	-46.1%
Transfers of Direct Costs		5710	(283,870.56)	283,870.56	0.00	(317,600.00)	317,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(570,890.40)	(635.00)	(571,525.40)	(558,883.23)	(800.00)	(559,683.23)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	1,507,109.81	2,685,138.31	4,192,248.12	390,963.30	1,863,784.97	2,254,748.27	-46.2%
Communications		5900	227,721.36	9,257.24	236,978.60	227,039.97	6,025.57	233,065.54	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,671,694.35	3,292,490.65	8,964,185.00	4,115,872.37	2,395,094.54	6,510,966.91	-27.4%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	313,963.03	271,816.73	585,779.76	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	143,548.28	18,424.00	161,972.28	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	315,955.52	815,367.17	1,131,322.69	15,000.00	7,200.00	22,200.00	-98.0%
Equipment Replacement		6500	247,010.90	5,464.80	252,475.70	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,020,477.73	1,116,072.70	2,136,550.43	15,000.00	7,200.00	22,200.00	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)	
Debt Service									
Debt Service - Interest		7438	36,693.29	0.00	36,693.29	33,879.72	0.00	33,879.72	-7.7%
Other Debt Service - Principal		7439	844,485.03	0.00	844,485.03	594,585.34	0.00	594,585.34	-29.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			881,178.32	0.00	881,178.32	628,465.06	0.00	628,465.06	-28.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(184,900.59)	184,900.59	0.00	(146,654.00)	146,654.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(229,293.98)	0.00	(229,293.98)	(238,223.87)	0.00	(238,223.87)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(414,194.57)	184,900.59	(229,293.98)	(384,877.87)	146,654.00	(238,223.87)	3.9%
TOTAL, EXPENDITURES			88,462,340.72	31,885,889.57	120,348,230.29	88,004,940.27	31,488,157.73	119,493,098.00	-0.7%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	47,947.93	0.00	47,947.93	147,500.00	0.00	147,500.00	207.6%
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			47,947.93	0.00	47,947.93	147,500.00	0.00	147,500.00	207.6%
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	821,718.00	0.00	821,718.00	121,718.00	0.00	121,718.00	-85.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			821,718.00	0.00	821,718.00	121,718.00	0.00	121,718.00	-85.2%
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%

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)	
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	(14,615,648.77)	14,615,648.77	0.00	(16,573,774.61)	16,573,774.61	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			(14,615,648.77)	14,615,648.77	0.00	(16,573,774.61)	16,573,774.61	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,389,418.84)	14,615,648.77	(773,770.07)	(16,547,992.61)	16,573,774.61	25,782.00	-103.3%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	93,861,972.00	516,551.00	94,378,523.00	99,650,002.00	476,572.00	100,126,574.00	6.1%
2) Federal Revenue		8100-8299	244,788.51	6,305,788.83	6,550,577.34	2.00	5,747,795.97	5,747,797.97	-12.3%
3) Other State Revenue		8300-8599	8,168,629.76	1,650,925.93	9,819,555.69	4,738,500.00	3,474,309.00	8,212,809.00	-16.4%
4) Other Local Revenue		8600-8799	894,475.50	8,212,934.04	9,107,409.54	353,074.00	7,010,552.15	7,363,626.15	-19.1%
5) TOTAL, REVENUES			103,169,865.77	16,686,199.80	119,856,065.57	104,741,578.00	16,709,229.12	121,450,807.12	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	56,059,294.32	18,658,459.18	74,717,753.50	55,785,980.18	18,906,001.66	74,691,981.84	0.0%
2) Instruction - Related Services	2000-2999		11,214,686.90	2,025,452.63	13,240,139.53	11,158,064.44	1,845,689.47	13,003,753.91	-1.8%
3) Pupil Services	3000-3999		6,407,854.74	5,465,997.18	11,873,851.92	6,524,726.57	5,727,024.46	12,251,751.03	3.2%
4) Ancillary Services	4000-4999		405,670.48	102,465.94	508,136.42	417,811.61	105,787.65	523,599.26	3.0%
5) Community Services	5000-5999		45,054.48	1,187,131.09	1,232,185.57	10,775.00	1,189,825.15	1,200,600.15	-2.6%
6) Enterprise	6000-6999		217.09	0.00	217.09	16,500.00	0.00	16,500.00	7500.5%
7) General Administration	7000-7999		5,330,272.14	185,603.82	5,515,875.96	5,977,778.81	146,654.00	6,124,432.81	11.0%
8) Plant Services	8000-8999		8,047,327.07	4,260,779.73	12,308,106.80	7,459,838.60	3,567,175.34	11,027,013.94	-10.4%
9) Other Outgo	9000-9999		951,963.50	0.00	951,963.50	653,465.06	0.00	653,465.06	-31.4%
10) TOTAL, EXPENDITURES			88,462,340.72	31,885,889.57	120,348,230.29	88,004,940.27	31,488,157.73	119,493,098.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,707,525.05	(15,199,689.77)	(492,164.72)	16,736,637.73	(14,778,928.61)	1,957,709.12	-497.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	47,947.93	0.00	47,947.93	147,500.00	0.00	147,500.00	207.6%
a) Transfers In									
b) Transfers Out		7600-7629	821,718.00	0.00	821,718.00	121,718.00	0.00	121,718.00	-85.2%
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	(14,615,648.77)	14,615,648.77	0.00	(16,573,774.61)	16,573,774.61	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,389,418.84)	14,615,648.77	(773,770.07)	(16,547,992.61)	16,573,774.61	25,782.00	-103.3%

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)			(681,893.79)	(584,041.00)	(1,265,934.79)	188,645.12	1,794,846.00	1,983,491.12	-256.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,871,054.33	1,631,512.00	7,502,566.33	5,189,160.54	1,047,471.00	6,236,631.54	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,189,160.54	1,047,471.00	6,236,631.54	5,377,805.66	2,842,317.00	8,220,122.66	31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	139,912.00	0.00	139,912.00	139,912.00	0.00	139,912.00	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	1,047,471.00	1,047,471.00	0.00	2,842,317.00	2,842,317.00	171.4%
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	1,136,334.01	0.00	1,136,334.01	0.00	0.00	0.00	-100.0%
1617 Language Arts Adoption	0000	9760	1,136,334.01		1,136,334.01				
d) Assigned									
Other Assignments (by Resource/Object)		9780	63,665.99	0.00	63,665.99	0.00	0.00	0.00	-100.0%
Language Arts Adoption	1400	9780	63,665.99		63,665.99				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,635,098.00	0.00	3,635,098.00	3,588,444.00	0.00	3,588,444.00	-1.3%
Unassigned/Unappropriated Amount		9790	170,500.54	0.00	170,500.54	1,605,799.66	0.00	1,605,799.66	841.8%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	165,040.00	1,959,886.00
6264	Educator Effectiveness	882,431.00	882,431.00
Total, Restricted Balance		1,047,471.00	2,842,317.00

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)	11,697.46	11,697.46	11,697.46	11,734.73	11,734.73	11,734.73
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)	11,697.46	11,697.46	11,697.46	11,734.73	11,734.73	11,734.73
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.04	1.04	1.04	1.04	1.04	1.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.04	1.04	1.04	1.04	1.04	1.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,698.50	11,698.50	11,698.50	11,735.77	11,735.77	11,735.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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	49,673.37	50,616.59	1.9%
3) Other State Revenue		8300-8599	530,961.42	537,833.00	1.3%
4) Other Local Revenue		8600-8799	485.00	254.00	-47.6%
5) TOTAL, REVENUES			581,119.79	588,703.59	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	268,389.64	265,812.75	-1.0%
2) Classified Salaries		2000-2999	153,678.76	137,590.40	-10.5%
3) Employee Benefits		3000-3999	121,595.81	134,871.67	10.9%
4) Books and Supplies		4000-4999	16,328.72	27,472.44	68.2%
5) Services and Other Operating Expenditures		5000-5999	7,869.42	1,000.00	-87.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,772.44	21,702.33	69.9%
9) TOTAL, EXPENDITURES			580,634.79	588,449.59	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			485.00	254.00	-47.6%
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)			485.00	254.00	-47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,757.06	7,242.06	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,757.06	7,242.06	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,757.06	7,242.06	7.2%
2) Ending Balance, June 30 (E + F1e)			7,242.06	7,496.06	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,242.06	7,496.06	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	49,673.37	50,616.59	1.9%
TOTAL, FEDERAL REVENUE			49,673.37	50,616.59	1.9%
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	528,461.42	535,333.00	1.3%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			530,961.42	537,833.00	1.3%
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	485.00	254.00	-47.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			485.00	254.00	-47.6%
TOTAL, REVENUES			581,119.79	588,703.59	1.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	177,422.91	174,510.00	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	90,966.73	91,302.75	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			268,389.64	265,812.75	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,785.12	99,967.08	-14.4%
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	36,893.64	37,623.32	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			153,678.76	137,590.40	-10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,997.05	33,439.24	15.3%
PERS		3201-3202	4,430.84	6,973.32	57.4%
OASDI/Medicare/Alternative		3301-3302	15,425.53	14,658.16	-5.0%
Health and Welfare Benefits		3401-3402	60,531.67	69,570.17	14.9%
Unemployment Insurance		3501-3502	210.70	203.52	-3.4%
Workers' Compensation		3601-3602	8,868.39	6,390.53	-27.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,131.63	3,636.73	16.1%
TOTAL, EMPLOYEE BENEFITS			121,595.81	134,871.67	10.9%
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	11,060.56	27,472.44	148.4%
Noncapitalized Equipment		4400	5,268.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,328.72	27,472.44	68.2%

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	289.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	524.76	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,359.66	1,000.00	-77.1%
Professional/Consulting Services and Operating Expenditures		5800	2,696.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,869.42	1,000.00	-87.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	12,772.44	21,702.33	69.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,772.44	21,702.33	69.9%
TOTAL, EXPENDITURES			580,634.79	588,449.59	1.3%

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	49,673.37	50,616.59	1.9%
3) Other State Revenue		8300-8599	530,961.42	537,833.00	1.3%
4) Other Local Revenue		8600-8799	485.00	254.00	-47.6%
5) TOTAL, REVENUES			581,119.79	588,703.59	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		404,269.78	400,962.25	-0.8%
2) Instruction - Related Services	2000-2999		163,067.81	165,785.01	1.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		12,772.44	21,702.33	69.9%
8) Plant Services	8000-8999		524.76	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,634.79	588,449.59	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			485.00	254.00	-47.6%
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)			485.00	254.00	-47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,757.06	7,242.06	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,757.06	7,242.06	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,757.06	7,242.06	7.2%
2) Ending Balance, June 30 (E + F1e)			7,242.06	7,496.06	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,242.06	7,496.06	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	7,242.06	7,496.06
Total, Restricted Balance		7,242.06	7,496.06

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	4,943,692.80	4,947,153.00	0.1%
3) Other State Revenue		8300-8599	330,897.60	337,240.00	1.9%
4) Other Local Revenue		8600-8799	909,008.95	932,270.00	2.6%
5) TOTAL, REVENUES			6,183,599.35	6,216,663.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,364,322.54	2,373,940.75	0.4%
3) Employee Benefits		3000-3999	985,449.10	1,150,876.44	16.8%
4) Books and Supplies		4000-4999	2,501,583.01	2,332,261.45	-6.8%
5) Services and Other Operating Expenditures		5000-5999	51,396.24	51,522.07	0.2%
6) Capital Outlay		6000-6999	43,836.40	33,000.00	-24.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,521.54	216,521.54	0.0%
9) TOTAL, EXPENDITURES			6,163,108.83	6,158,122.25	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,490.52	58,540.75	185.7%
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)			20,490.52	58,540.75	185.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,287.68	1,617,778.20	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,287.68	1,617,778.20	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,287.68	1,617,778.20	1.3%
2) Ending Balance, June 30 (E + F1e)			1,617,778.20	1,676,318.95	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	62,801.00	62,801.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,554,977.20	1,613,517.95	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,943,692.80	4,947,153.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,943,692.80	4,947,153.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	330,897.60	337,240.00	1.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			330,897.60	337,240.00	1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	903,789.85	927,000.00	2.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,826.70	4,820.00	-0.1%
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	392.40	450.00	14.7%
TOTAL, OTHER LOCAL REVENUE			909,008.95	932,270.00	2.6%
TOTAL, REVENUES			6,183,599.35	6,216,663.00	0.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,135,380.23	2,137,319.65	0.1%
Classified Supervisors' and Administrators' Salaries		2300	169,990.17	176,238.59	3.7%
Clerical, Technical and Office Salaries		2400	58,952.14	60,382.51	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,364,322.54	2,373,940.75	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	235,287.96	310,696.05	32.0%
OASDI/Medicare/Alternative		3301-3302	177,196.95	190,205.86	7.3%
Health and Welfare Benefits		3401-3402	381,120.28	462,674.06	21.4%
Unemployment Insurance		3501-3502	1,194.07	1,243.17	4.1%
Workers' Compensation		3601-3602	49,723.19	39,066.54	-21.4%
OPEB, Allocated		3701-3702	38,281.19	33,118.95	-13.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	102,645.46	113,871.81	10.9%
TOTAL, EMPLOYEE BENEFITS			985,449.10	1,150,876.44	16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	575,241.25	445,089.37	-22.6%
Noncapitalized Equipment		4400	69,169.68	30,000.00	-56.6%
Food		4700	1,857,172.08	1,857,172.08	0.0%
TOTAL, BOOKS AND SUPPLIES			2,501,583.01	2,332,261.45	-6.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,237.37	4,237.37	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,695.00	7,695.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,909.89)	(2,200.00)	15.2%
Professional/Consulting Services and Operating Expenditures		5800	40,904.92	40,904.92	0.0%
Communications		5900	468.84	884.78	88.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,396.24	51,522.07	0.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,836.40	33,000.00	-24.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,836.40	33,000.00	-24.7%
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	216,521.54	216,521.54	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,521.54	216,521.54	0.0%
TOTAL, EXPENDITURES			6,163,108.83	6,158,122.25	-0.1%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,943,692.80	4,947,153.00	0.1%
3) Other State Revenue		8300-8599	330,897.60	337,240.00	1.9%
4) Other Local Revenue		8600-8799	909,008.95	932,270.00	2.6%
5) TOTAL, REVENUES			6,183,599.35	6,216,663.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,931,541.29	5,934,818.12	0.1%
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		15,046.00	6,782.59	-54.9%
7) General Administration	7000-7999		216,521.54	216,521.54	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,163,108.83	6,158,122.25	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,490.52	58,540.75	185.7%
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)			20,490.52	58,540.75	185.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,287.68	1,617,778.20	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,287.68	1,617,778.20	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,287.68	1,617,778.20	1.3%
2) Ending Balance, June 30 (E + F1e)			1,617,778.20	1,676,318.95	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	62,801.00	62,801.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,554,977.20	1,613,517.95	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	980,351.53	1,000,174.87
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	403,266.87	403,266.87
9010	Other Restricted Local	171,358.80	210,076.21
Total, Restricted Balance		1,554,977.20	1,613,517.95

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	6,532.00	6,532.00	0.0%
5) TOTAL, REVENUES			6,532.00	6,532.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,532.00	6,532.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	821,718.00	121,718.00	-85.2%
b) Transfers Out		7600-7629	47,947.93	147,500.00	207.6%
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			773,770.07	(25,782.00)	-103.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			780,302.07	(19,250.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184,704.99	1,965,007.06	65.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184,704.99	1,965,007.06	65.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184,704.99	1,965,007.06	65.9%
2) Ending Balance, June 30 (E + F1e)			1,965,007.06	1,945,757.06	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,965,007.06	1,945,757.06	-1.0%
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		

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,532.00	6,532.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,532.00	6,532.00	0.0%
TOTAL, REVENUES			6,532.00	6,532.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	821,718.00	121,718.00	-85.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			821,718.00	121,718.00	-85.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	47,947.93	147,500.00	207.6%
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			47,947.93	147,500.00	207.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			773,770.07	(25,782.00)	-103.3%

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	6,532.00	6,532.00	0.0%
5) TOTAL, REVENUES			6,532.00	6,532.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,532.00	6,532.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	821,718.00	121,718.00	-85.2%
b) Transfers Out		7600-7629	47,947.93	147,500.00	207.6%
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			773,770.07	(25,782.00)	-103.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			780,302.07	(19,250.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184,704.99	1,965,007.06	65.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184,704.99	1,965,007.06	65.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184,704.99	1,965,007.06	65.9%
2) Ending Balance, June 30 (E + F1e)			1,965,007.06	1,945,757.06	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,965,007.06	1,945,757.06	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	363,195.11	430,490.00	18.5%
5) TOTAL, REVENUES			363,195.11	430,490.00	18.5%
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	2,053.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	20,209.55	12,809.98	-36.6%
6) Capital Outlay		6000-6999	1,239,867.77	414,190.02	-66.6%
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			1,262,130.32	427,000.00	-66.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(898,935.21)	3,490.00	-100.4%
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)			(898,935.21)	3,490.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	991,468.45	92,533.24	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			991,468.45	92,533.24	-90.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			991,468.45	92,533.24	-90.7%
2) Ending Balance, June 30 (E + F1e)			92,533.24	96,023.24	3.8%
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	92,533.24	96,023.24	3.8%
Capital Outlay	0000	9780		96,023.24	
Capital Facilities	0000	9780	92,533.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,490.00	3,490.00	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	359,705.11	427,000.00	18.7%
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			363,195.11	430,490.00	18.5%
TOTAL, REVENUES			363,195.11	430,490.00	18.5%

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	2,053.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,053.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,265.00	12,809.98	-10.2%
Professional/Consulting Services and Operating Expenditures		5800	5,944.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,209.55	12,809.98	-36.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	654,220.00	414,190.02	-36.7%
Buildings and Improvements of Buildings		6200	573,834.74	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,813.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,239,867.77	414,190.02	-66.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,262,130.32	427,000.00	-66.2%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	363,195.11	430,490.00	18.5%
5) TOTAL, REVENUES			363,195.11	430,490.00	18.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		14,265.00	12,809.98	-10.2%
8) Plant Services	8000-8999		1,247,865.32	414,190.02	-66.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,262,130.32	427,000.00	-66.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(898,935.21)	3,490.00	-100.4%
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)			(898,935.21)	3,490.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	991,468.45	92,533.24	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			991,468.45	92,533.24	-90.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			991,468.45	92,533.24	-90.7%
2) Ending Balance, June 30 (E + F1e)			92,533.24	96,023.24	3.8%
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	92,533.24	96,023.24	3.8%
Capital Outlay	0000	9780		96,023.24	
Capital Facilities	0000	9780	92,533.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,260.00	174,168.00	155.2%
5) TOTAL, REVENUES			68,260.00	174,168.00	155.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,260.00	174,168.00	155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,260.00	174,168.00	155.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,370.15	93,630.15	269.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,370.15	93,630.15	269.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,370.15	93,630.15	269.1%
2) Ending Balance, June 30 (E + F1e)			93,630.15	267,798.15	186.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	93,630.15	267,798.15	186.0%
Reserve for Capital Projects	0000	9780		267,798.15	
Reserve for Capital Outlay	0000	9780	93,630.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	68,110.00	174,018.00	155.5%
Interest		8660	150.00	150.00	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			68,260.00	174,168.00	155.2%
TOTAL, REVENUES			68,260.00	174,168.00	155.2%

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

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

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

Description	Resource Codes	Object Codes	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)			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	68,260.00	174,168.00	155.2%
5) TOTAL, REVENUES			68,260.00	174,168.00	155.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,260.00	174,168.00	155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,260.00	174,168.00	155.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,370.15	93,630.15	269.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,370.15	93,630.15	269.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,370.15	93,630.15	269.1%
2) Ending Balance, June 30 (E + F1e)			93,630.15	267,798.15	186.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	93,630.15	267,798.15	186.0%
Reserve for Capital Projects	0000	9780		267,798.15	
Reserve for Capital Outlay	0000	9780	93,630.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531,334.00	3,531,334.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531,334.00	3,531,334.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531,334.00	3,531,334.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,531,334.00	3,531,334.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,531,334.00	3,531,334.00	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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531,334.00	3,531,334.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531,334.00	3,531,334.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531,334.00	3,531,334.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,531,334.00	3,531,334.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,531,334.00	3,531,334.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
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	4,284,032.18	4,053,364.88	-5.4%
5) TOTAL, REVENUES			4,284,032.18	4,053,364.88	-5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	217,971.18	187,315.10	-14.1%
2) Classified Salaries		2000-2999	2,582,624.21	2,711,773.30	5.0%
3) Employee Benefits		3000-3999	698,227.54	704,348.67	0.9%
4) Books and Supplies		4000-4999	114,163.54	64,404.08	-43.6%
5) Services and Other Operating Expenses		5000-5999	657,096.11	643,813.09	-2.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,270,082.58	4,311,654.24	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,949.60	(258,289.36)	-1951.6%
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 NET POSITION (C + D4)			13,949.60	(258,289.36)	-1951.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	268,211.17	282,160.77	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,211.17	282,160.77	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			268,211.17	282,160.77	5.2%
2) Ending Net Position, June 30 (E + F1e)			282,160.77	23,871.41	-91.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	282,160.77	23,871.41	-91.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,015.00	4,015.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	4,273,610.14	4,049,349.88	-5.2%
Other Local Revenue					
All Other Local Revenue		8699	6,407.04	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,284,032.18	4,053,364.88	-5.4%
TOTAL, REVENUES			4,284,032.18	4,053,364.88	-5.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	75,966.20	50,329.86	-33.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	142,004.98	136,985.24	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			217,971.18	187,315.10	-14.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	103,679.31	138,256.81	33.4%
Classified Support Salaries		2200	71.08	101.88	43.3%
Classified Supervisors' and Administrators' Salaries		2300	225,191.84	232,443.55	3.2%
Clerical, Technical and Office Salaries		2400	226,357.28	250,646.83	10.7%
Other Classified Salaries		2900	2,027,324.70	2,090,324.23	3.1%
TOTAL, CLASSIFIED SALARIES			2,582,624.21	2,711,773.30	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,298.73	27,596.51	18.4%
PERS		3201-3202	174,411.14	154,341.59	-11.5%
OASDI/Medicare/Alternative		3301-3302	186,807.98	214,198.35	14.7%
Health and Welfare Benefits		3401-3402	186,591.02	201,671.11	8.1%
Unemployment Insurance		3501-3502	1,647.62	1,486.04	-9.8%
Workers' Compensation		3601-3602	62,499.03	46,661.93	-25.3%
OPEB, Allocated		3701-3702	27,480.67	20,947.03	-23.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,491.35	37,446.11	5.5%
TOTAL, EMPLOYEE BENEFITS			698,227.54	704,348.67	0.9%
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	83,798.20	49,404.08	-41.0%
Noncapitalized Equipment		4400	30,365.34	15,000.00	-50.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,163.54	64,404.08	-43.6%

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	11,920.96	4,000.00	-66.4%
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	3,819.00	4,000.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	554,810.63	548,073.23	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	84,107.41	83,140.44	-1.1%
Communications		5900	2,438.11	4,599.42	88.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			657,096.11	643,813.09	-2.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,270,082.58	4,311,654.24	1.0%

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	4,284,032.18	4,053,364.88	-5.4%
5) TOTAL, REVENUES			4,284,032.18	4,053,364.88	-5.4%
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		4,270,082.58	4,311,654.24	1.0%
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			4,270,082.58	4,311,654.24	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,949.60	(258,289.36)	-1951.6%
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 NET POSITION (C + D4)			13,949.60	(258,289.36)	-1951.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	268,211.17	282,160.77	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,211.17	282,160.77	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			268,211.17	282,160.77	5.2%
2) Ending Net Position, June 30 (E + F1e)			282,160.77	23,871.41	-91.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	282,160.77	23,871.41	-91.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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	55,933,833.26	301	46,601.13	303	55,887,232.13	305	1,301,557.97		307	54,585,674.16	309
2000 - Classified Salaries	19,328,362.22	311	791,747.62	313	18,536,614.60	315	2,268,001.64		317	16,268,612.96	319
3000 - Employee Benefits	22,582,359.20	321	1,230,411.40	323	21,351,947.80	325	1,384,009.44		327	19,967,938.36	329
4000 - Books, Supplies Equip Replace. (6500)	11,003,531.54	331	119,023.28	333	10,884,508.26	335	1,339,255.07		337	9,545,253.19	339
5000 - Services. . . & 7300 - Indirect Costs	8,734,891.02	341	131,792.21	343	8,603,098.81	345	1,216,583.03		347	7,386,515.78	349
TOTAL					115,263,401.60	365	TOTAL			107,753,994.45	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	44,761,084.78	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,155,370.32	380
3. STRS.	3101 & 3102	4,778,937.25	382
4. PERS.	3201 & 3202	544,774.34	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,006,537.55	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,373,059.59	385
7. Unemployment Insurance.	3501 & 3502	26,319.35	390
8. Workers' Compensation Insurance.	3601 & 3602	1,035,234.67	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	350,973.15	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		62,032,291.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		62,032,291.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.57%	
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)	57.57%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.43%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	107,753,994.45
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,618,422.07

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	56,717,887.14	301	52,814.00	303	56,665,073.14	305	1,330,702.07		307	55,334,371.07	309
2000 - Classified Salaries	20,035,614.22	311	794,466.86	313	19,241,147.36	315	2,381,677.79		317	16,859,469.57	319
3000 - Employee Benefits	24,974,105.79	321	1,120,249.83	323	23,853,855.96	325	1,464,935.06		327	22,388,920.90	329
4000 - Books, Supplies Equip Replace. (6500)	10,842,082.75	331	169,188.62	333	10,672,894.13	335	1,273,314.94		337	9,399,579.19	339
5000 - Services. . . & 7300 - Indirect Costs	6,272,743.04	341	35,349.75	343	6,237,393.29	345	910,413.04		347	5,326,980.25	349
TOTAL					116,670,363.88	365	TOTAL			109,309,320.98	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	45,600,629.82	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	4,052,415.26	380
3.	STRS.	3101 & 3102	5,715,494.92	382
4.	PERS.	3201 & 3202	651,068.52	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,092,011.85	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,035,183.28	385
7.	Unemployment Insurance.	3501 & 3502	26,411.30	390
8.	Workers' Compensation Insurance.	3601 & 3602	798,508.35	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	367,365.96	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		64,339,089.26	395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.		64,339,089.26	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.		58.86%	
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)	58.86%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.14%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	109,309,320.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,246,126.26

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

