GOLETA UNION SCHOOL DISTRICT

Adopted Budget

2016-2017

Presented to the Board of Trustees
June 29, 2016

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GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Board of Trustees
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To: Board of Education

From: Conrad L. Tedeschi, CPA, Assistant Superintendent, Fiscal Services

Date: June 29, 2016

Subject: 2016-17 Fiscal Year Budget Adoption

Introduction

The Goleta Union School District (GUSD) Adopted Budget for fiscal year 2016-17 is presented in compliance with state law this evening that requires the Board of Trustees to formally adopt an operating budget prior to July 1 each year.

The 2016-17 Adopted Budget projects a fund balance in the general fund that exceeds the GUSD's minimum recommended reserve requirement of three percent for the current and two subsequent years.

The Governor's budget must be approved on or before June 15, 2016. The changes to the Governor's final budget will be reflected, if possible, in the district's final budget. If not possible, it will be in the first interim.

The Goleta Union School District Adopted Budget

Executive Summary

As a basic aid district, our revenue from local property taxes for fiscal year 2016-17 continues to exceed the LCFF entitlement funding by a wide margin. The LCFF calculation of monies earmarked in the Supplemental and Concentration Grants for unduplicated pupils (students from low-income families, English learners and foster youth) are not received by GUSD due to basic aid, amounts are still identified in our Adopted Budget and LCAP spending plans as supporting those students.

Significant changes are typically made to the District's Adopted Budget in the fall, once the state budget is finalized, we have received the property tax report from the County Auditor, and we have closed the books for 2015-16 that will determine the ending balances. Other factors such as compensation, program changes, District enrollment and final staffing levels are also

accounted for in the fall which will change the budget such that the new Adjust Budget really becomes the operating budget for the District school year.

The Adopted Budget is the starting point for maintaining program and operational stability for the coming school year. Twice during the fiscal year the District must provide interim reports, as of October 31st and January 31st that make adjustments to the original adopted budget and to certify that resources are sufficient to meet financial obligations for the current and two ensuing fiscal years.

Development of the 2016-17 Adopted Budget required careful planning and conservative estimates as the impacts of situations out of District control regarding property tax revenues are really not yet known. As presented in prior meetings, district revenues could be significantly impacted by the shutdown of the oil pipeline as the District receives revenues based on how much oil flows through that pipeline. While we do not see the potential as having an overly significant impact on total District property tax revenues it was deemed prudent to make every effort to not expand budgets and to move forward at this time with the notion of no growth in property tax revenue.

One-Time Funding

The governor did include an appropriation of more one-time funding, but in a much smaller amount than in the prior year. While the original proposal was $214 per ADA, the May revise increased it to $237 that was then reduced down to $204 in budget committees. $750,000 is included in the 2016-17 Adopted Budget, and will be adjusted once the final state budget has been adopted and the amount has been set.

Enrollment

Enrollment in the District declined slightly in 2015-16, and we will continue to project little to no growth or decline in the near future. We will keep a close eye on these projections due to increases to housing developments in the Goleta area could result in increases going forward.

LCAP

The budget process incorporated the goals and priorities of the District Strategic Plan and the Local Control Accountability Plan (LCAP). The District receives funding through the Local Control Funding Formula (LCFF) Supplemental Grant to support students identified as English Learners, students from low income families, and foster youth. These students are also referred to as unduplicated pupils as even though they may fall in all three categories mentioned above, they may only be counted once for Supplemental Grant Funding. Currently, the GUSD unduplicated pupil count is just under 50% of our student population. The district LCAP plans for the spending priorities set in the budget for those unduplicated pupils and must be aligned with the budget to ensure that the funds are available and used accordingly. While the state formula requires a minimum amount of spending required through proportionality, the District LCAP provides for spending that exceeds the minimum to achieve goals set in the Strategic Plan and LCAP. While proportionality sets a requirement for an increase in spending up until the

LCFF is fully funded, GUSD now funds its LCAP under the assumption that we are fully funded under LCFF. The 2016-17 Adopted Budget identifies $2,455,734 in specifically identified LCAP expenditures. Other expenditures, such as maintaining low class sizes, continue to be funded using other sources such as unrestricted general fund and Title I.

Positive Certification

The 2016-17 Adopted Budget presents a Positive Certification which signifies that the District is able to meet the current year and two subsequent years' financial obligations. Careful attention and communication will be made to the Board of Trustees to ensure continued effort to achieve future compliance reserve benchmarks.

Contact Information

Every effort will be made to ensure that this and future budget documents will be presented in a manner that members of the general public will understand. Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening.

Conrad L. Tedeschi, CPA, CPFO
Assistant Superintendent, Fiscal Services
Goleta Union School District
401 North Fairview Ave.
Goleta, CA 93117
Phone: (805) 681-1200 x205
Email: ctedeschi@goleta.k12.ca.us
Website: www.goleta.k12.ca.us

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District Formats and Analysis

General Fund

The following schedules presents projections as to how the general fund will end the 2015-16 with fiscal year with Estimated Actuals along with the presentation of the proposed Adopted Budget for 2016-17.

Unrestricted

Below is a summary schedule of activity in unrestricted resources as estimated for the end of the 2015-16 fiscal year as well as projected in the budget for 2016-17.

	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 41,260,481	$ 39,673,376
Total Expenditures	34,002,689	34,939,526
Other Financing Sources/(Uses)	(7,418,552)	(7,549,796)
Net Increase/(decrease)	$ (160,760)	$ (2,815,946)
Beginning Fund Balance	10,656,589	10,495,829
Ending Fund Balance	**$ 10,495,829**	**$ 7,679,883**

Revenues

Revenues are projected to decline from 2015-16 to 16-17 for a number of reasons. The first is that the amount of one-time discretionary money from the state for mandate reimbursement was over $1.8 million in 2015-16 and will be significantly less in 2016-17. Based on what is known, we have included $750,000 in one-time discretionary money for mandate reimbursement in the budget for 2017-18.

The second reason for the decline in unrestricted revenue is that due to the uncertainty in property tax revenues, based on the impact of the oil pipeline shutdown, we have built the 2016-17 budget assuming no growth. While recent communications with the County Auditor were very optimistic we still feel as if it is best and most prudent to build the budget around the no growth in property tax principal that had been discussed previously. This will be revised in the first interim budget once the property tax report is received from the County.

Expenditures

Expenditure projections include what came out to be a 2.5% increase in salaries and benefits for 2015-16 Estimated Actuals and the full 3% for 2016-17. The expenditure budget for 2016-17 staffing also includes all employee step and column movement, administration reorganization, and the imposed increases in PERS and STRS employer contributions. In most other areas, program expenditures remained unchanged or reduced wherever possible.

Fund Balance

The schedule below provides information on the breakdown of the unrestricted fund balances in the District's General Fund as estimated for 2015-16 and projected for 2016-17.

Unrestricted	2015-16 Estimated Actuals	2016-17 Adopted Budget
Beginning Fund Balance	$ 10,656,589	$ 10,495,829
Net Increase/(decrease)	(160,760)	(2,815,946)
Ending Fund Balance	**$ 10,495,829**	**$ 7,679,883**
Components of Fund Balance		
Non Spendable	$ 5,200	$ -
Restricted	-	-
Committed	-	-
Assigned	2,887,209	2,765,335
Unassigned/Unappropriated	**$ 7,603,420**	**$ 4,914,548**

The general fund unrestricted ending fund balances consists of amounts to be assigned at year end of unspent funds from the 2015-16 discretionary one time funding of approximately $1.4 million, and Proposition 30 funding of the Education Protection Account of approximately $1.4 million. Most of that fund balance is projected to remain assigned at the end of the 2016-17 budget year, but may be used as spending priorities change or the need arises to utilize some of those balances to make purchases of ELA adoption materials using the Prop 30 funds or utilizing the one-time discretionary money to mitigate the impact of the deficit spending that is projected for 2016-17.

Restricted

Below is a summary schedule of activity in unrestricted resources as estimated for the end of the 2015-16 fiscal year as well as projected in the budget for 2016-17.

	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 3,935,073	$ 3,338,248
Total Expenditures	10,883,825	10,763,044
Other Financing Sources/(Uses)	7,187,764	7,324,796
Net Increase/(decrease)	$ 239,012	$ (100,000)
Beginning Fund Balance	537,011	776,023
Ending Fund Balance	**$ 776,023**	**$ 676,023**

Restricted resources in the General Fund show a decline in revenue and expenditures based on the fact that we did not include any Proposition 39 (Energy Funding) until our application for the GUSD LED project has been approved by the state. We have also reorganized some of our resources that are no longer considered to be restricted such as transportation. Other state and federal restricted revenues are expected to remain flat due to the reduction of the COLA in the state budget to zero.

Restricted ending fund balance consists of Medi-Cal balances that have carried forward of approximately $500 thousand and Proposition 39 unspent balances of approximately $70 thousand. We are still in the process of adjusting accounts and balances in the restricted accounts as we approach the end of the year which will result in no net increase in to restricted fund balances in either year.

Multi-Year Projection

Below is a presentation of the multi-year projection of the combined revenues, expenses and fund balances for the restricted and unrestricted resources of the GUSD General Fund.

	2016-17	Changes	2017-18	Changes	2018-19
Revenues					
LCFF Sources	$ 37,491,432	$1,125,704	$38,617,136	$ 408,005	$39,025,141
Federal Revenue	1,249,564	-	1,249,564	28,419	1,277,983
Other State Revenue	2,777,853	(750,000)	2,027,853	30,345	2,058,198
Other Local Revenue	1,492,775	-	1,492,775	74,639	1,567,414
Transfers In	-	-	-	-	-
Total Revenue	**$ 43,011,624**	**$ 375,704**	**$43,387,328**	**$ 541,408**	**$43,928,736**
Expenditures					
Salaries & Benefits	$ 41,008,123	$ 670,000	$41,678,123	$ 670,000	$42,348,123
Books and Supplies	2,286,833	674,994	2,961,827	(781,994)	2,179,833
Services and Other Operating Exp	2,228,181	-	2,228,181	(300,000)	1,928,181
Capital Outlay	58,500	-	58,500	-	58,500
Other Outgoing	120,933	-	120,933	-	120,933
Transfer Out	225,000	-	225,000	-	225,000
Total Expenditures	$ 45,927,570	$1,344,994	$47,272,564	$ (411,994)	$46,860,570
Net Increase (Decrease)	$ (2,915,946)		$ (3,885,236)		$ (2,931,834)
Beginning Fund Balance	$ 11,271,852		$ 8,355,906		$ 4,470,670
Ending Fund Balance	8,355,906		4,470,670		1,538,836
Restricted	(676,023)		-		-
Assigned	(2,780,289)		(1,000,000)		-
Unrestricted Ending Fund Bal	**$ 4,899,594**		**$ 3,470,670**		**$ 1,538,836**
State Recommended Reserve 3%	1,377,827		1,418,177		1,405,817
Total Available Reserves %	**10.67%**		**7.34%**		**3.28%**

The three years of data presented above were developed beginning with the adopted budget figures for 2016-17. Multiple assumptions are made to project how things will go into the future. This multi-year projection was developed with conservative estimates and clearly shows that at the current rate of activity, the GUSD will have spent its reserve down to close to the state required minimum. Of course over three years, many things will change that will affect this projection through legislation, changes in the governor and funding priorities, etc., but this projection was based on the best information that we had at the time. This projection shows that we will need to make careful decisions on spending going forward. These numbers will be updated at first interim to include actual property tax figures for 2016-17 that could have a significant impact on the projections into the future.

In the budget for 2016-17 we did not include any growth in property tax revenue for the district, but as early indications from the County Auditor are positive we included 2% growth for 2016-17 and 2017-18 into the first Changes column for LCFF Sources as well as an additional 2% growth in property taxes for 2018-19. These amounts are reduced by the potential $355,000 phase out of Proposition 30 tax revenues. Adjustments for Other State Revenue include the reduction of $750,000 budgeted in 2016-17 for one-time revenue to be received in 2016-17. Finally, we have built in small increases in other revenue sources for 2018-19.

On the expenditure side of the Multi-Year Projection we have step and column increases as well as projected increases to PERS and STRS in both years as displayed on the Salaries and Benefits line. We have projected a significant increase in Books and Supplies for 2017-18 as the District will need to purchase ELA adoption materials. This amount is reversed out in the subsequent year along with potential amounts for budget contraction in Services and Other Operating Expenses. In the future we will see unspent allocations go back into the general fund to help mitigate against deficit spending and those allocations may need to be reduced to ensure adequate reserves are achieved each year. The message that has been presented is to be very careful and not expand program budgets but to try to maintain the high level of service GUSD offers while trying to maintain control over costs that we are able to influence.

Goleta Union School District
General Fund Monthly Cash Flow
2016-2017 Projected

June 22, 2016

	July Projected	August Projected	Sept. Projected	Oct. Projected	Nov. Projected	Dec. Projected	Jan. Projected	Feb. Projected	Mar. Projected	Apr. Projected	May Projected	June Projected	2016-2017 Projected
Beginning Cash Balance	11,271,852	9,988,188	9,318,460	5,935,691	4,263,954	5,376,745	13,958,723	11,589,091	8,255,255	4,929,083	13,050,343	9,642,878	11,271,852
Receipts:													
LCFF Sources	167,250	116,817	393,650	1,725,550	5,184,103	11,991,210	1,749,250	608,705	392,379	12,224,161	636,864	2,301,493	37,491,432
Federal Revenue	5,903	8,404	75,967	39,514	158,709	165,092	100,000	0	225,000	0	125,000	53,047	956,636
Other State Revenue	84,785	16,119	120,742	589,521	143,225	103,458	0	69,173	304,534	0	78,571	750,000	2,260,128
Other Local Revenue	190,851	40,430	94,696	272,435	73,183	178,978	200,826	205,618	0	145,000	0	0	1,402,017
Interfund Transfers In	225,000	0	0	0	0	0	0	0	0	0	0	0	225,000
Accounts Receivable - Prior Yr.	0	371,946	371,946	492,752	0	415,979	0	0	0	0	0	0	1,652,623
TRAN Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	673,790	553,716	1,057,001	3,119,772	5,559,221	12,854,717	2,050,076	883,496	921,913	12,369,161	840,435	3,104,540	43,987,836
Disbursements:													
Salaries and Benefits	818,558	779,061	3,962,900	3,962,900	3,962,900	3,962,900	3,962,900	3,962,900	3,962,900	3,962,900	3,962,900	3,239,403	40,503,123
Books, Supplies & Services	276,896	194,381	201,871	828,609	361,096	309,839	456,808	254,432	285,186	285,000	285,000	175,897	3,915,014
Capital Outlay	0	0	25,000	0	122,433	0	0	0	0	0	0	0	147,433
Other Outgo	32,000	0	0	0	0	0	0	0	0	0	0	0	32,000
Interfund Transfers Out	225,000	0	0	0	0	0	0	0	0	0	0	0	225,000
Accounts Payable - Prior Yr.	605,000	250,000	250,000	0	0	0	0	0	0	0	0	0	1,105,000
TRAN Principal - Set Aside	0	0	0	0	0	0	0	0	0	0	0	0	0
TRAN Interest - Set Aside	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	1,957,454	1,223,443	4,439,771	4,791,509	4,446,429	4,272,739	4,419,708	4,217,332	4,248,086	4,247,900	4,247,900	3,415,300	45,927,570
Ending Cash Balance	9,988,188	9,318,460	5,935,691	4,263,954	5,376,745	13,958,723	11,589,091	8,255,255	4,929,083	13,050,343	9,642,878	9,332,118	9,332,118

ADOPTED BUDGET

2016-17 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

Complete shaded areas

District: Goleta Union School District

CDS #: 42-69195

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2016-17 Budget
01	General Fund/County School Service Fund	$ 7,679,883
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	$ 7,679,883
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,377,379
	Remaining Balance That Needs to be Substantiated	$ 6,302,504

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

Form	Fund	2016-17 Budget	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	$ 1,500,000	*Funding for future ELA Adoptions*
01	General Fund/County School Service Fund	$ 1,000,000	*For Phase out of Prop 30 money*
01	General Fund/County School Service Fund	$ 1,465,971	*Discretionary Technology set aside*
01	General Fund/County School Service Fund	$ 2,336,533	*Prudent reserve to cover ongoing operations through times of little or no growth in revenue that could result in deficit spending*
	Total of Substantiated Needs	$ 6,302,504	

Remaining Unsubstantiated Balance $ - *Balance should be zero*

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

SANTA BARBARA County Education Office
William J. Cirone, Superintendent

LCFF Calculator Universal Assumptions

Goleta Union Elementary (69195) - 2016-17 Adopted Budget

Summary of Funding

	2015-16	2016-17	2017-18	2018-19
Target	$ 30,189,633	$ 30,124,833	$ 30,430,991	$ 31,154,683
Floor	**24,048,197**	**27,221,137**	**28,813,538**	**30,009,804**
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	*2,935,606*	*1,311,309*	*421,185*	*672,960*
Current Year Gap Funding	3,205,830	1,592,387	1,196,268	471,919
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	**$ 27,254,027**	**$ 28,813,524**	**$ 30,009,806**	**$ 30,481,723**

Components of LCFF By Object Code

	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	$ 4,325,581	$ 4,325,581	$ 4,325,581	$ 4,325,581
8011 - Fair Share	(2,046,723)	(2,046,723)	(2,046,723)	(2,046,723)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	715,600	714,658	714,658	714,658
Local Revenue Sources:				
8021 to 8089 - Property Taxes	33,829,176	34,558,009	35,303,713	36,066,718
8096 - In-Lieu of Property Taxes	-	-	-	-
Property Taxes net of in-lieu	*33,829,176*	*34,558,009*	*35,303,713*	*36,066,718*
TOTAL FUNDING	$ 36,823,634	$ 37,551,525	$ 38,297,229	$ 39,060,234
Less: Excess Taxes	*$ 8,854,007*	*$ 8,023,343*	*$ 7,572,765*	*$ 7,863,853*
Less: EPA in Excess to LCFF Funding	*$ 715,600*	*$ 714,658*	*$ 714,658*	*$ 714,658*
Total Phase-In Entitlement	***$ 27,254,027***	***$ 28,813,524***	***$ 30,009,806***	***$ 30,481,723***
8012 - EPA Receipts (for budget & cashflow)	*$ 715,600*	*$ 714,658*	*$ 714,658*	*$ 714,658*

Summary of Student Population

	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	1,791.00	1,791.00	1,791.00	1,791.00
COE Unduplicated Pupil Count	5.00	5.00	5.00	5.00
Total Unduplicated pupil Count	1,796.00	1,796.00	1,796.00	1,796.00
Rolling %, Supplemental Grant	49.6000%	49.1000%	48.6700%	48.6700%
Rolling %, Concentration Grant	49.6000%	49.1000%	48.6700%	48.6700%
FUNDED ADA				
Adjusted Base Grant ADA	*Prior Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	2,040.61	2,039.74	2,039.74	2,039.74
Grades 4-6	1,537.39	1,533.55	1,533.55	1,533.55
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	***3,578.00***	***3,573.29***	***3,573.29***	***3,573.29***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	**-**	**-**	**-**	**-**
Total Funded ADA	**3578.00**	**3573.29**	**3573.29**	**3573.29**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	2,039.74	2,039.74	2,039.74	2,039.74
Grades 4-6	1,533.55	1,533.55	1,533.55	1,533.55
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	**3,573.29**	**3,573.29**	**3,573.29**	**3,573.29**
Funded Difference (Funded ADA less Actual ADA)	*4.71*	-	-	-

Minimum Proportionality Percentage (MPP)

	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 1,398,636	$ 2,510,948	$ 2,612,158	$ 2,649,135
Current year Minimum Proportionality Percentage (MPP)	5.52%	9.73%	9.71%	9.69%

Other Funds

Fund 10 – Special Education Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs. The fund was established in 2011-12, will include federal and state revenues that are received by GUSD as Administrative Unit for the SELPA. All funds received will be transferred to other districts in Santa Barbara County and should never carry a fund balance.

Fund 10	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 21,950,000	$ 21,950,000
Total Expenditures	21,950,000	21,950,000
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ -	$ -
Beginning Fund Balance	-	-
Ending Fund Balance	-	-

At the time of the development of this draft, the final figures for the 2015-16 were not known and have not been projected for 2016-17. As the data becomes available these amounts will be adjusted, but in the meantime, the balanced figures above represent unchanged amounts from one year to the next resulting in no ending fund balance

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received for or from child development services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates a state funded preschool that is maintained in this fund as is self-supporting. Currently, the district is licensed for three classrooms housed at Ellwood, Isla Vista and El Camino Schools.

Fund 12	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 221,885	$ 221,885
Total Expenditures	227,673	221,885
Other Financing Sources/(Uses)	5,788	-
Net Increase/(decrease)	$ -	$ -
Beginning Fund Balance	-	-
Ending Fund Balance	-	-

Currently, GUSD is awaiting final notice on a new state grant to support preschool expansion. Final award had not been made in time for inclusion into the 2016-17 budget, but will be adjusted upon final award. The 2015-16 Estimated Actuals project a small contribution from the general fund to balance the fund at year end. Once the year is completed, final balancing in the fund may or may not include this amount depending on the ending amount of expenditures in the fund compared to the final revenue amounts received and accrued.

Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the district office central kitchen and trucked to all school sites each day.

Fund 13	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 1,524,600	$ 1,524,600
Total Expenditures	1,582,147	1,524,600
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ (57,547)	$ -
Beginning Fund Balance	86,324	28,777
Ending Fund Balance	28,777	28,777

The Food Services department continues to draw down on fund balance and we have projected the fund balance to be depleted during 2016-17, which would require a contribution from the general fund of $53,308 to keep from going negative. We are currently discussing various options for the department to increase revenues. The more meals that are served, the more revenues are received and we are looking at ways to increase meal counts at all sites.

Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems

Fund 14	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 2,000	$ 2,500
Total Expenditures	90,000	180,000
Other Financing Sources/(Uses)	225,000	225,000
Net Increase/(decrease)	$ 137,000	$ 47,500
Beginning Fund Balance	778,698	915,698
Ending Fund Balance	915,698	963,198

This fund is financed through the annual district contribution of $225,000 from the general fund, and budgets a regular amount for potential maintenance projects as needed during the fiscal year. Included in the budget for 2016-17 is an increased amount to cover the project intended to be completed in the summer of 2016 that includes the resurfacing of asphalt on the kindergarten playgrounds at La Patera and Kellogg schools as well as needed maintenance of the kindergarten playground at Foothill school.

Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.)*. Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq*., or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

Fund 25	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 205,000	$ 155,000
Total Expenditures	110,000	110,000
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ 95,000	$ 45,000
Beginning Fund Balance	1,390,032	1,485,032
Ending Fund Balance	1,485,032	1,530,032

Developer Fees are charged by the District ($3.36/ft. residential, $0.54/ft. commercial) and are shared 50/50 with Santa Barbara Unified School District. These fees provide funding for the modernization of a portable classroom for science at Kellogg School as well as the rental of the other portable classrooms.

Fund 51 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the county board of supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the County Auditor-Controller.

Fund 51	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 1,646,142	$ 1,665,693
Total Expenditures	1,648,300	1,626,050
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ (2,158)	$ 39,643
Beginning Fund Balance	2,132,210	2,130,052
Ending Fund Balance	2,130,052	2,169,695

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M). The County is legally responsible for setting the property tax rates necessary to have sufficient monies on hand to closely match interest and principal (redemption or retirement) on the bonds. The District does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements.

Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for District use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores *(Education Code Section 42832)*.

Fund 66	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 295,000	$ 275,000
Total Expenditures	295,000	275,000
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ -	$ -
Beginning Fund Balance	80,000	80,000
Ending Fund Balance	80,000	80,000

A revolving value of $80,000 accounts for cash on hand, inventory stores, payables and receivables.

Fund 67 – Property and Liability Deductible Fund

This fund is a self-insurance fund set up to separate monies received for property and liability deductibles from other operating funds of the district. *(Education Code Section 17566)*

Fund 67	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 25	$ 25
Total Expenditures	1,000	-
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ (975)	$ 25
Beginning Fund Balance	5,214	4,239
Ending Fund Balance	4,239	4,264

The District maintains a $2,500 deductible liability insurance policy with SISC (Self Insurance Schools of California). This fund is used as a small reserve to make the deductible payment for lost, stolen or damaged district property.

Fund 68 – Medical Insurance Clearing Fund

This fund is a self-insurance fund set up to separate monies received for property and liability deductibles from other operating funds of the district. *(Education Code Section 17566)*

Fund 68	2015-16 Estimated Actuals	2016-17 Adopted Budget
Total Revenues	$ 4,553,500	$ 5,309,292
Total Expenditures	4,550,000	5,305,792
Other Financing Sources/(Uses)	-	-
Net Increase/(decrease)	$ 3,500	$ 3,500
Beginning Fund Balance	5,214	8,714
Ending Fund Balance	8,714	12,214

The District uses this fund to accumulate employer and employee payroll contributions for heal insurance. Payments to health insurance vendors are then made from this Fund, including retiree purchases for insurance.

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
1100	Teachers' Salaries	1,400,001	####	13,599,419	167.1	12,199,418
1100	Teachers' Salaries - Funded by Lottery (Resource 1100)	(450,384)		0		450,384
1120	Teachers' Salaries - Other Hourly	0		45,000		45,000
1160	Certificated Salaries - Summer School	2,598		12,000		9,402
1140	Teachers' Salaries - Substitute	(170,000)		150,000		320,000
2100	Classified Salaries - Summer School	1,274		2,744		1,470
2900	Other Classified Salaries - Playground Supervisors	10,000		410,000		400,000
3101	STRS Employer Contributions	328,636		1,710,807		1,382,171
3202	PERS Employer Contributions	(173)		0		173
3301	Social Security - Certificated	4,960		19,840		14,880
3302	Social Security - Classified	(24,629)		171		24,800
3303	Medicare - Certificated	8,438		189,064		180,626
3304	Medicare - Classified	(5,781)		40		5,821
3401	Health Insurance - Certificated	15,007		966,386		951,379
3402	Health Insurance - Classified Instructional Assistants	0		0		0
3501	Unemployment Insurance - Certificated	329		6,564		6,235
3502	Unemployment Insurance - Classified	(198)		2		200
3601	Worker Compensation - Certificated	41,444		305,641		264,197
3602	Worker Compensation - Classified	(8,450)		65		8,515
	Total Salaries and Benefits	**1,153,072**		**17,417,743**		**16,264,671**
4110	Approved Textbooks and Core Curricula Materials	0		0		0
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	(443,692)		105,560		549,252
4362	Materials and Supplies - Duplicating	702		71,460		70,758
4400	Replacement Non - Capitalized Equipment (< $500)	0		35,000		35,000
4415	Inventoriable Equipment ($500 to 5,000) incl. Technology Alloc.	292		41,400		41,108
5200	District-wide Staff Development	0		0		0
5600	Rentals, Leases and Repairs (copier leases)	0		43,500		43,500
5710	Transfer of Services (field trip bussing)	2,000		7,000		5,000
5800	Professional Services and Operating Expenditures	(158,055)		109,375		267,430
6400	Capital Outlay (over $5,000)	0		0		0
6500	Replacement of Capital Equipment	(4,000)		15,000		19,000
	Total Other Expenses	(602,753)		428,295		1,031,048
	Total Direct Expenses	**550,319**		**17,846,038**		**17,295,719**

Program description summary:
A comprehensive standards-based instructional program for all students kindergarten through sixth grade.
Also includes playground supervision and non-LCAP summer learning program costs.

Expense coding: 1-0000-0-1110-1000-4300-000-0000-0000

SUPPORT FOR LCAP "UNDUPLICATED PUPILS" - (UNRESTRICTED)

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
1100	Teachers' Salaries	(120,942)	14.0	1,106,996	14.0	1,227,938
1100	Summer School Teacher Salaries	(75,254)		0		75,254
1120	Certificated Tutors	10,664		340,664		330,000
1120	Certificated Tutors- Summer School	73,200		73,200		0
1300	Summer School Principals	144,644		154,004		9,360
2200	Summer School - Transportation Salaries/Food Services	3,250		25,250		22,000
2400	Classified Salaries	19,849		211,288		191,439
2400	Summer School Classified Salaries	(127)		6,848		6,975
2900	Summer School Classified Salaries	(2,115)		4,140		6,255
3101	STRS - Certificated	32,780		193,874		161,094
3202	PERS - Classified	(779)		25,361		26,140
3302	Social Security	(685)		14,160		14,845
3303	Medicare - Certificated	3,077		29,077		26,000
3304	Medicare - Classified	165		3,315		3,150
3402	Health Insurance	23,375		102,264		78,889
3501	Unemployment Insurance - Certificated	(86)		764		850
3502	Unemployment Insurance - Classified	(46)		119		165
3601	Worker Compensation - Certificated	756		35,606		34,850
3602	Worker Compensation - Classified	584		5,384		4,800
	Total Salaries and Benefits	112,310		2,332,314		2,220,004
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	15,000		40,000		25,000
4400	Non - Capitalized Equipment (less than $500)	0		12,000		12,000
4415	Inventoriable Equipment ($500 to 5,000)	0		5,000		5,000
5200	Travel and Conference	1,750		9,750		8,000
5300	Dues and Memberships	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5710	Transfer of Services (field trip bussing)	0		0		0
5800	Professional Services	24,670		56,670		32,000
6400	Capital Outlay (over $5,000)	0		0		0
	Total Other Expenses	41,420		123,420		82,000
	Total Direct Expenses	153,730		2,455,734		2,302,004

Program description summary:
New for 2014-15, these expenditures provide a link to the LCAP for support to schools to assist pupils from low socioeconomic families, who are English learners, and Foster children. This combination of services exceeds the 2016-17 LCAP Proportionality target spending level. Services include certificated tutors, summer school, CELDT testing, Learning Center teachers, professional development, and Community Liaison support.

Expense coding: Unit: LCAP

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1120	Teachers' Salaries (incl. tutors, subs. & hourly)	0	0	0
2400	Clerical and Office Salaries	0	0	0
2900	Consulting Employees' Salaries	0	0	0
3101	STRS - Certificated	0	0	0
3202	PERS - Classified	0	0	0
3302	Social Security	0	0	0
3303	Medicare - Certificated	0	0	0
3304	Medicare - Classified	0	0	0
3402	Health Insurance	0	0	0
3501	Unemployment Insurance - Certificated	0	0	0
3502	Unemployment Insurance - Classified	0	0	0
3601	Worker Compensation - Certificated	0	0	0
3602	Worker Compensation - Classified	0	0	0
	Total Salaries and Benefits	**0**	**0**	**0**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4400	Non - Capitalized Equipment (less than $500)	(300,000)	0	300,000
4415	Inventoriable Equipment ($500 to 5,000)	(142,000)	85,000	227,000
5200	Travel and Conference	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5710	Transfer of Services (field trip bussing)	0	0	0
5800	Professional Services	(287,400)	22,000	309,400
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	**(729,400)**	**107,000**	**836,400**
	Total Direct Expenses	**(729,400)**	**107,000**	**836,400**

Program description summary:
One-time state funding for 2015-16 is in-lieu of the unpaid backlog of mandated cost reimbursements that were incurred over the last decade. This money must be spent within three fiscal years, and may be used for any unrestricted purpose apporved by the Board. The state urged districts to use the funds to assist in Common Core transition, including technology, staff development, instructional materials and other related costs.

Expense coding: 1-0000-0-1110-1000-4300-000-0000-DISC

2015-16 Plan
1,100 Chromebooks
100 Apple TV Systems
100 iPad Air computers
Upgraded WiFi at 2-3 schools
Window blinds for Isla Vista School
Curriculum assessment, diagnostic and instructional services

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1120	Teachers' Salaries (incl. tutors, subs. & hourly)	(225,000)	0	225,000
2400	Clerical and Office Salaries	(1,600)	0	1,600
2900	Consulting Employees' Salaries	(125,000)	0	125,000
3101	STRS - Certificated	(14,000)	0	14,000
3202	PERS - Classified	(795)	0	795
3302	Social Security	(7,850)	0	7,850
3303	Medicare - Certificated	(3,265)	0	3,265
3304	Medicare - Classified	(1,850)	0	1,850
3402	Health Insurance	0	0	0
3501	Unemployment Insurance - Certificated	(115)	0	115
3502	Unemployment Insurance - Classified	(65)	0	65
3601	Worker Compensation - Certificated	(4,775)	0	4,775
3602	Worker Compensation - Classified	(2,685)	0	2,685
	Total Salaries and Benefits	**(387,000)**	**0**	**387,000**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	(20,000)	0	20,000
4400	Non - Capitalized Equipment (less than $500)	(4,000)	0	4,000
4415	Inventoriable Equipment ($500 to 5,000)	(50,000)	0	50,000
5200	Travel and Conference	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5710	Transfer of Services (field trip bussing)	(2,000)	0	2,000
5800	Professional Services (incl. 5th & 6th Grade Camp trips)	(130,000)	0	130,000
6400	Capital Outlay (over $5,000)	(7,000)	0	7,000
	Total Other Expenses	**(213,000)**	**0**	**213,000**
	Total Direct Expenses	**(600,000)**	**0**	**600,000**

Program description summary:
These expenditures are funded from PTA and private donations, local grants and student body account activities. Typically expenditures are for 6th grade science camp, instructional materials, equipment, field trips and labor costs for instructional aides, tutors and consultants. Each school site manages their own donated resources.

Expense coding: 1-0000-0-1110-1000-4300-000-0000-DONT

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1200	Certificated Salaries	(17,007)	**55,993**	**73,000**
2400	Classified Support Salaries	20,098	**48,098**	**28,000**
3101	STRS - Certificated	1,044	**7,044**	**6,000**
3201	PERS - Classified	539	**3,889**	**3,350**
3301	Social Security	(258)	**2,142**	**2,400**
3303	Medicare	(648)	**812**	**1,460**
3401	Health & Welfare	(3,640)	**0**	**3,640**
3501	Unemployment Insurance	(8)	**42**	**50**
3601	Workers' Compensation Insurance	(120)	**1,980**	**2,100**
	Total Salaries and Benefits	**0**	**120,000**	**120,000**
4310	Instructional Materials	0	**50,000**	**50,000**
4415	Inventoriable Equipment ($500 to 5,000)	0	**10,000**	**10,000**
5200	Travel and Conference	0	**5,000**	**5,000**
5800	Professional Services and Operating Expenditures	0	**65,000**	**65,000**
6400	Equipment (over $5,000)	0	**0**	**0**
	Total Other Expenses	0	**130,000**	**130,000**
	Total Direct Expenses	**0**	**250,000**	**250,000**

Program description summary:
MediCal reimbursements for site staff assessments of students are to be used specifically for additional services, not supplant existing expenditures.

Expense coding: 1-5640-0-1110-1000-4300-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-17 Adopted Budget	2015-2016 Second Interim
4310	Materials and Supplies	(1,112)	**152,750**	**153,862**
4210	Books other than Textbooks	0	**0**	**0**
5600	Rentals, Leases and Repairs	0	**0**	**0**
6490	Equipment	0	**0**	**0**
	Total Other Expenses	(1,112)	152,750	153,862
	Total Direct Expenses	**(1,112)**	**152,750**	**153,862**

Program description summary:
This portion of lottery proceeds are restricted for instructional materials expenditures.

Expense coding: 1-6300-0-1110-1000-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
1300	Supervisory Salaries	1,105	0.1	**15,847**	0.1	**14,742**
1900	Other Certificated Salaries	0		**0**		**0**
2200	Classified Salaries	20,297	3.8	**231,958**	2.8	**211,661**
2400	Classified Clerical Salaries	3,336	0.5	**40,704**	0.5	**37,368**
3101	STRS - Certificated	412		**1,994**		**1,582**
3102	STRS - Classified	0		**0**		**0**
3202	PERS - Classified	8,366		**37,868**		**29,502**
3302	Social Security	2,031		**16,462**		**14,431**
3303	Medicare - Certificated	16		**230**		**214**
3304	Medicare - Classified	474		**3,850**		**3,376**
3401	Health Insurance	(6,604)		**21,960**		**28,564**
3501	Unemployment Insurance - Certificated	1		**8**		**7**
3502	Unemployment Insurance - Classified	12		**133**		**121**
3601	Worker Compensation - Certificated	61		**374**		**313**
3602	Worker Compensation - Classified	1,322		**6,259**		**4,937**
3802	PERS Reduction - Classified	0		**0**		**0**
3901	Other Retiree Expenses	0		**0**		**0**
	Total Salaries and Benefits	**30,829**		**377,647**		**346,818**
4210	Books other than Textbooks	0		**0**		**0**
4310	Materials and Supplies	0		**1,000**		**1,000**
4400	Non - Capitalized Equipment (less than $500)	0		**50,000**		**50,000**
4415	Inventoriable Equipment ($500 to 5,000)	0		**50,000**		**50,000**
5200	Travel and Conference	0		**1,000**		**1,000**
5300	Dues and Memberships	0		**1,000**		**1,000**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**23,000**		**23,000**
5900	Capital Outlay (over $5,000)	360		**360**		**0**
6490	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**360**		**126,360**		**126,000**
	Total Direct Expenses	**31,189**		**504,007**		**472,818**

Program description summary:
This is a new internal cost center for 2007-08 to identify costs related to purchase and repair of the District network, computers, filters, firewalls and licenses. and internal Technology Grants by GUSD teachers.

Expense coding: 1-0000-0-0000-7500-4310-064-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1160	Certificated Tutors	0	67,000	67,000
1140	Substitute Teacher Pay	0	15,000	15,000
2920	Consulting Employee Salaries	0	0	0
3101	STRS - Certificated	132	5,252	5,120
3102	STRS - Classified	0	0	0
3202	PERS - Classified	0	0	0
3301	Social Security - Certificated	5,084	5,084	0
3303	Medicare - Certificated	90	1,290	1,200
3304	Medicare - Classified	0	0	0
3401	Health Insurance - Certificated	0	0	0
3501	Unemployment Insurance - Certificated	1	41	40
3502	Unemployment Insurance - Classified	0	0	0
3601	Worker Compensation - Certificated	193	1,933	1,740
3602	Worker Compensation - Classified	0	0	0
3802	PERS Reduction - Classified	0	0	0
3901	Other Retiree Expenses	0	0	0
	Total Salaries and Benefits	**5,500**	**95,600**	**90,100**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	8,400	8,400
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Professional Development	0	3,500	3,500
5710	Transfer of Direct Costs	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6490	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	**0**	**11,900**	**11,900**
	Total Direct Expenses	**5,500**	**107,500**	**102,000**

Program description summary:
To provide a differentiated program to meet the needs of academically gifted students.

Expense coding: 1-0000-0-1110-1000-4310-000-0000-OGES

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
1100	Teacher Salaries	2,548	2.0	**153,376**	2.0	**150,828**
2100	Instructional Assistants	50,708	4.5	**186,355**	4.5	**135,647**
3101	STRS	(5,403)		**10,780**		**16,183**
3202	PERS - Classified	16,041		**32,112**		**16,071**
3302	Social Security	7,042		**14,848**		**7,806**
3304	Medicare	842		**4,635**		**3,793**
3401	Health Insurance	0		**34,344**		**34,344**
3501	Unemployment Insurance	29		**161**		**132**
3601	Worker Compensation	1,987		**7,534**		**5,547**
3802	PERS Reduction	0		**0**		**0**
3902	Other Benefits	0		**0**		**0**
	Total Salaries and Benefits	**73,794**		**444,145**		**370,351**
4210	Books other than Textbooks	0		**0**		**0**
4310	Materials and Supplies	0		**5,000**		**5,000**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**0**		**0**
5200	Travel and Conferences	0		**1,000**		**1,000**
5300	Dues and Memberships	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**1,000**		**1,000**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**0**		**7,000**		**7,000**
	Total Direct Expenses	**73,794**		**451,145**		**377,351**

Program description summary:
The District started to operate a regional preschool program in 2010-2011 serving both typically developing students and special needs students.

Expense coding: 1-6500-0-5730-1112-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1100	Certificated Salaries	0	0	0
2100	Classified Salaries	82	25,830	25,748
3101	STRS - Certificated	0	0	0
3202	PERS - Classified	514	3,588	3,074
3303	Social Security	(7)	1,602	1,609
3304	Medicare	(1)	375	376
3401	Health Insurance	0	0	0
3501	Unemployment Insurance	0	13	13
3601	Worker Compensation	59	609	550
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	647	32,017	31,370
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conferences	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	0	0	0
	Total Direct Expenses	647	32,017	31,370

Program description summary:
Federal funds to provide support for preschool programs, including the District's Learning Tree Preschool.

Expense coding: 1-3315-0-5730-1112-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1100	Teacher Salaries - Hourly	0	0	0
2100	Classified Salaries	(125)	57,367	57,492
3101	STRS - Certificated	0	0	0
3202	PERS - Classified	719	7,530	6,811
3303	Social Security	(331)	3,390	3,721
3304	Medicare	(77)	793	870
3401	Health Insurance	1	8,612	8,611
3501	Unemployment Insurance	(2)	28	30
3601	Worker Compensation	17	1,289	1,272
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	202	79,009	78,807
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conferences	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	0	0	0
	Total Direct Expenses	202	79,009	78,807

Program description summary:
Federal funds to provide support for preschool programs, including the District's Learning Tree Preschool.

Expense coding: 1-3320-0-5730-1112-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)		2016-2017 Adopted Budget	2015-2016 Second Interim
		$			
2300	Certificated Coordinator Salary	2,624	1.00	114,000	111,376
2400	Other Classified Salaries - Hourly	17,088	4.55	140,437	123,349
2400	Other Classified Salaries - Hourly- Increase in FTE 16-17	(62,349)		61,000	123,349
3101	STRS - Certificated	(11,951)		0	11,951
3202	PERS - Classified	36,818		36,818	0
3302	Social Security	11,716		19,363	7,647
3303	Medicare	1,300		4,529	3,229
3401	Health Insurance Certifcated	(9,311)		0	9,311
3402	Health Insurance Classified	8,665		14,660	5,995
3501	Unemployment Insurance	44		157	113
3601	Worker Compensation	2,637		7,362	4,725
	Total Salaries and Benefits	34,804		398,326	401,045
4210	Books other than Textbooks	0		0	0
4310	Materials and Supplies	(11,000)		21,000	32,000
4400	Non - Capitalized Equipment (less than $500)	0		0	0
4415	Inventoriable Equipment ($500 to 5,000)	0		0	0
4700	Food	0		10,000	0
5200	Travel and Conferences	0		0	0
5300	Dues and Memberships	0		0	0
5600	Rentals, Leases and Repairs	0		0	0
5800	Professional Services and Operating Expenditures	0		0	0
6400	Capital Outlay (over $5,000)	0		0	0
	Total Other Expenses	(11,000)		31,000	32,000
	Total Direct Expenses	23,804		429,326	433,045

Program description summary:
This program is new for 2015-2016 and will support after school childcare and enrichment activities.

Expense coding: 1-0000-0-0000-2100-1300-000-0000-CARE

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1140	Substitute Teacher Salaries	0	55,000	55,000
2900	Other Classified Salaries	0	0	0
3101	STRS - Certificated	0	2,010	2,010
3202	PERS - Classified	0	0	0
3302	Social Security	0	950	950
3304	Medicare	0	840	840
3402	Health Insurance	0	0	0
3502	Unemployment Insurance	0	28	28
3602	Worker Compensation	0	1,172	1,172
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	**0**	**60,000**	**60,000**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conferences	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	**0**	**0**	**0**
	Total Direct Expenses	**0**	**60,000**	**60,000**

Program description summary:
This program is part of the Strategic Planning Initiatves to promote teacher collaboration at regular grade-level meetings. The costs reflected are for substitute teachers to release teachers to attend meetings, and for classified employees to attend site-based training institutes.

Expense coding: 1-0000-0-1110-1000-4310-000-0000-LIFE

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1120	Certificated Salaries	0	**61,000**	**61,000**
2100	Instructional Assistant Salaries	(52)	**2,000**	**2,052**
3101	STRS - Certificated	2,033	**7,674**	**5,641**
3202	PERS - Classified	72	**278**	**206**
3302	Social Security	(30)	**124**	**154**
3304	Medicare	(61)	**914**	**975**
3402	Health Insurance	0	**0**	**0**
3502	Unemployment Insurance	(4)	**32**	**36**
3602	Worker Compensation	291	**1,486**	**1,195**
3802	PERS Reduction - Classified	0	**0**	**0**
	Total Salaries and Benefits	**2,249**	**73,508**	**71,259**
4210	Books other than Textbooks	0	**0**	**0**
4310	Materials and Supplies	0	**0**	**0**
4400	Non - Capitalized Equipment (less than $500)	0	**0**	**0**
4415	Inventoriable Equipment ($500 to 5,000)	0	**0**	**0**
5200	Travel and Conferences	0	**0**	**0**
5300	Dues and Memberships	0	**0**	**0**
5600	Rentals, Leases and Repairs	0	**0**	**0**
5800	Professional Services and Operating Expenditures	0	**0**	**0**
6400	Capital Outlay (over $5,000)	0	**0**	**0**
	Total Other Expenses	**0**	**0**	**0**
	Total Direct Expenses	**2,249**	**73,508**	**71,259**

Program description summary:
This program is part of the Strategic Planning Initiatves to provide classroom support for each combination (multi-grade) classroom, and release-time for teachers to receive training on integrating content instruction.

Expense coding: 1-0000-0-1110-1000-4310-000-0000-COMB

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1160	Teachers' Salaries	0	68,000	18,700
2100	Instructional Aides' Salaries	0	0	0
2100	Instructional Aides' Salaries	0	0	0
2900	Other Classified Salaries	0	0	200
3101	STRS - Certificated	0	8,555	1,300
3202	PERS - Classified	0	0	0
3301	Social Security	0	0	100
3303	Medicare	0	986	200
3402	Health Insurance	0	0	0
3501	Unemployment Insurance	0	34	50
3601	Worker Compensation	0	1,603	250
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	**0**	79,178	20,800
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4362	Materials and Supplies - Duplicating	0	0	0
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conferences	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	**0**	0	0
	Total Direct Expenses	**0**	79,178	20,800

Program description summary:
The Teacher Induction Program (TIP) replaces the Beginning Teacher & Assessment Program (BTSA) and PARS. This program will provide support for new or early career teachers to adjust to the classroom and improve instructional techniques.

Expense coding: 1-0392-0-1110-1000-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-20107 Adopted Budget	2015-2016 Second Interim
		$		
4110	Approved Textbooks and Core Curricula Materials	0	**110,000**	**110,000**
4210	Books other than Textbooks	0	**0**	**0**
4310	Materials and Supplies	0	**0**	**0**
4400	Non - Capitalized Equipment (less than $500)	0	**0**	**0**
4415	Inventoriable Equipment ($500 to 5,000)	0	**0**	**0**
6400	Capital Outlay (over $5,000)	0	**0**	**0**
	Total Other Expenses	0	110,000	110,000
	Total Direct Expenses	**0**	**110,000**	**110,000**

Program description summary:
Internal allocation for purchase of general instructional materials, textbooks, and instructional services such as portals and online resources.

Expense coding: 1-0156-0-1110-1000-4310-000-0000-0000

SPECIAL DAY CLASSES - SEVERELY HANDICAPPED - RESOURCE #6500 (RESTRICTED)

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1100	Teachers' Salaries	51,885	9.8	**741,064**	9.8	**689,179**
1140	Substitute Teachers' Salaries	0		**12,500**		**12,500**
1300	Coordinator for Special Education	3,997	0.8	**75,490**	0.8	**71,493**
2100	Instructional Aide Salaries	(122,265)	41.7	**1,650,225**	44.2	**1,772,490**
2140	Instructional Aide Subs	40,000		**40,000**	1.0	**0**
2900	Occupational Therapist Salaries	3,087	1.0	**76,959**	1.0	**73,872**
3101	STRS - Certificated	17,865		**90,560**		**72,695**
3202	PERS - Classified	12,220		**236,074**		**223,854**
3302	Social Security	4,229		**108,876**		**104,647**
3304	Medicare	(785)		**35,413**		**36,198**
3402	Health Insurance	51,558		**278,416**		**226,858**
3502	Unemployment Insurance	(23)		**1,224**		**1,247**
3602	Worker Compensation	4,613		**57,563**		**52,950**
3802	PERS Reduction - Classified	0		**0**		**0**
	Total Salaries and Benefits	**66,381**		**3,404,364**		**3,337,983**
4210	Books other than Textbooks	0		**0**		**0**
4310	Materials and Supplies	(10,000)		**5,000**		**15,000**
4362	Materials and Supplies - Duplicating	0		**3,700**		**3,700**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000) for Technology	0		**7,000**		**7,000**
5200	Travel and Conferences	0		**8,000**		**8,000**
5300	Dues and Memberships	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**90,000**		**90,000**
5900	Buildings	300		**300**		**0**
6200	Buildings	0		**0**		**0**
	Total Other Expenses	**(9,700)**		**114,000**		**123,700**
	Total Direct Expenses	**56,681**		**3,518,364**		**3,461,683**

Program description summary:
To provide special day classes for pupils diagnostically identified through an individual educational plan (IEP team. This program delivers appropriate instruction and educational opportunities for severely handicapped students.

Expense coding: 1-6500-0-5750-1112/2100/3140-4310-000-0000-0000

SPECIAL DAY CLASSES - LEARNING HANDICAPPED - RESOURCE #6500 (RESTRICTED)

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1100	Teachers' Salaries	30,741	11.0	518,513	11.0	487,772
1140	Substitute Teachers' Salaries	0		12,500		12,500
2100	Instructional Aides' Salaries	(41,258)	9.0	468,754	9.0	510,012
2140	Substitute Aides' Salaries	0		2,000		2,000
2900	Other Classified Salaries	0		0		0
3101	STRS - Certificated	15,597		72,143		56,546
3202	PERS - Classified	(473)		52,992		53,465
3301	Social Security - Certificated	0		775		775
3302	Social Security - Classified	(5,363)		24,686		30,049
3303	Medicare - Certificated	873		7,280		6,407
3304	Medicare - Classified	(406)		6,622		7,028
3401	Health Insurance - Certificated	17,122		29,464		12,342
3402	Health Insurance - Classified	(707)		44,448		45,155
3501	Unemployment Insurance - Certificated	14		252		238
3502	Unemployment Insurance - Classified	(13)		229		242
3601	Worker Compensation - Certificated	2,000		11,833		9,833
3602	Worker Compensation - Classified	486		10,764		10,278
3802	PERS Reduction - Classified	0		0		0
	Total Salaries and Benefits	**18,613**		**1,263,255**		**1,244,642**
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	(20,000)		2,500		22,500
4362	Materials and Supplies - Duplicating	0		500		500
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		5,000		5,000
5200	Travel and Conference	0		800		800
5300	Dues and Memberships	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		10,000		10,000
6400	Capital Outlay (over $5,000)	0		0		0
	Total Other Expenses	**(20,000)**		**18,800**		**38,800**
	Total Direct Expenses	**(1,387)**		**1,282,055**		**1,283,442**

Program description summary:
To provide special day classes for pupils diagnostically identified through the individual educational plan (IEP) team. This program delivers appropriate instruction and educational opportunities for non-severely handicapped students.

Expense coding: 1-6500-0-5770-1113-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1100	Teachers' Salaries	0	0	0
2900	Classified Salaries	0	0	0
3101	STRS - Certificated	0	0	0
3202	PERS - Classified	0	0	0
3301	Social Security	0	0	0
3303	Medicare	0	0	0
3401	Health Insurance	0	0	0
3501	Unemployment Insurance	0	0	0
3601	Worker Compensation	0	0	0
	Total Salaries and Benefits	**0**	**0**	**0**
4310	Materials and Supplies	(90,000)	0	90,000
4362	Materials and Supplies - Duplicating	0	0	0
4400	Non - Capitalized Equipment (less than $500)	(10,000)	0	10,000
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conferences	0	0	0
5300	Dues and Memberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	(50,000)	0	50,000
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	(150,000)	0	150,000
	Total Direct Expenses	**(150,000)**	**0**	**150,000**

Program description summary:
Prop. 39 authorized a five-year program to fund school district for energy efficiency projects. Most initial expenditures are for consultants and engineering analysis to provide best prospects for gaining funding eligibility from the state. Lighting and HVAC are likely project candidates.

Expense coding: 1-6230-0-1110-1000-5800-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1100	Teachers' Salaries	43,769	8.8	**740,734**	8.5	**696,965**
1160	Teachers' Salaries - Extra Duty	0		**4,000**		**4,000**
2900	Other Classified Salaries	0		**0**		**0**
3101	STRS - Certificated	18,400		**93,185**		**74,785**
3202	PERS - Classified	0		**0**		**0**
3301	Social Security - Certificated	248		**248**		**0**
3303	Medicare - Certificated	2,046		**10,279**		**8,233**
3401	Health Insurance - Certificated	(1,499)		**60,974**		**62,473**
3501	Unemployment Insurance - Certificated	34		**355**		**321**
3601	Worker Compensation - Certificated	3,078		**16,708**		**13,630**
3802	PERS Reduction - Classified	0		**0**		**0**
	Total Salaries and Benefits	**66,076**		**926,483**		**860,407**
4210	Books other than Textbooks	0		**0**		**0**
4310	Materials and Supplies	0		**2,000**		**2,000**
4362	Materials and Supplies - Duplicating	0		**0**		**0**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**1,000**		**1,000**
5200	Travel and Conferences	0		**2,500**		**2,500**
5300	Dues and Memberships	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**900**		**900**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	0		6,400		6,400
	Total Direct Expenses	**66,076**		**932,883**		**866,807**

Program description summary:
To identify and provide instructional services on a part-time basis for pupils diagnostically shown as being eligible for either articulation or language therapy through an individual educational plan (IEP) team.

Expense coding: 1-6500-0-5770-1191-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1100	Teachers' Salaries	2,600	1.0	88,690	1.0	86,090
1160	Teachers' Salaries - Extra Duty	0		0		0
2100	Instructional Aides' Salaries	(470)	0.8	32,842	0.8	33,312
3101	STRS - Certificated	0		0		0
3202	PERS - Classified	2,585		16,518		13,933
3301	Social Security - Certificated	88		4,683		4,595
3302	Social Security - Classified	390		2,037		1,647
3303	Medicare - Certificated	21		1,096		1,075
3304	Medicare - Classified	92		477		385
3401	Health Insurance - Certificated	(9,311)		8,561		17,872
3402	Health Insurance - Classified	9,311		9,311		0
3501	Unemployment Insurance - Certificated	1		38		37
3502	Unemployment Insurance - Classified	0		13		13
3601	Worker Compensation - Certificated	209		1,781		1,572
3602	Worker Compensation - Classified	212		775		563
3802	PERS Reduction - Classified	0		0		0
	Total Salaries and Benefits	**5,728**		**166,822**		**161,094**
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	0		2,000		2,000
4362	Materials and Supplies - Duplicating	0		100		100
4400	Non - Capitalized Equipment (less than $500)	0		300		300
4415	Inventoriable Equipment ($500 to 5,000)	0		0		0
5200	Travel and Conferences	0		100		100
5300	Dues and Memberships	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		0		0
6400	Capital Outlay (over $5,000)	0		0		0
	Total Other Expenses	**0**		**2,500**		**2,500**
	Total Direct Expenses	**5,728**		**169,322**		**163,594**

Program description summary:
To provide special services for pupils diagnostically identified as being eligible for developmental or corrective instruction services in physical education as indicated through the individual educational plan (IEP) team.

Expense coding: 1-6500-0-5770-1193-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1200	Pupil Support Services - Psychological	11,106	1.9	**195,540**	1.9	**184,434**
1200	Pupil Support - Regionalized Program Specialist	894	0.2	**30,674**	0.2	**29,780**
2900	Other Classified	2,500		**2,500**		**0**
3101	STRS - Certificated	4,809		**24,599**		**19,790**
3101	STRS - Certificated	663		**3,859**		**3,196**
3302	Social Security	155		**155**		**0**
3303	Medicare - Certificated	608		**2,721**		**2,113**
3303	Medicare - Certificated	(29)		**431**		**460**
3401	Health Insurance - Certificated	(2,140)		**12,161**		**14,301**
3401	Health Insurance - Certificated	23		**1,886**		**1,863**
3501	Unemployment Insurance - Certificated	6		**93**		**87**
3501	Unemployment Insurance - Certificated	0		**15**		**15**
3601	Worker Compensation - Certificated	1,349		**5,059**		**3,710**
3602	Worker Compensation - Classified	(557)		**59**		**616**
3901	Other Benefits - Classified	0		**0**		**0**
	Total Salaries and Benefits	**19,387**		**279,752**		**260,365**
4210	Books other than Textbooks	0		**0**		**0**
4310	Materials and Supplies	0		**50**		**50**
4362	Materials and Supplies - Duplicating	0		**0**		**0**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**1,000**		**1,000**
5200	Travel and Conferences	0		**100**		**100**
5300	Dues and Memberships	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**800**		**800**
6490	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**0**		**1,950**		**1,950**
	Total Direct Expenses	**19,387**		**281,702**		**262,315**

Program description summary:
To identify and provide psychological assessment and counseling services for students identified through an individual educational plan (IEP) team.

Expense coding: 1-6500-0-5001-3120-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1140	Substitute Salaries - Committee release time	0		0		0
1300	Supervisor and Administrator Salaries - Certificated	522	0.7	104,653	0.7	104,131
2400	Clerical and Office Salaries	4,698	1.1	56,760	1.1	52,062
2900	Other Classified Salaries	0		0		0
3101	STRS	1,993		13,166		11,173
3202	PERS	1,716		7,884		6,168
3302	Social Security - Classified	135		3,143		3,008
3304	Medicare	132		2,254		2,122
3402	Health Insurance	(5,000)		10,815		15,815
3502	Unemployment Insurance	7		80		73
3602	Worker Compensation	557		3,662		3,105
3802	PERS Reduction - Classified	0		0		0
3902	Other Benefits	0		0		0
	Total Salaries and Benefits	4,760		202,417		197,657
4210	Books other than Textbooks	0		0		0
4300	Materials and Supplies	0		1,250		1,250
4362	Materials and Supplies - Duplicating	0		3,500		3,500
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		750		750
5200	Travel and Conference	0		3,750		3,750
5300	Dues and Memberships	0		100		100
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		2,000		2,000
5710	Transfer of Direct Costs	0		0		0
	Total Other Expenses	0		11,350		11,350
	Total Direct Expenses	4,760		213,767		209,007

Program description summary:
To review, evaluate, develop and implement curriculum and instruction. Maintains and enhances the services that support curriculum and instruction.

Expense coding: 1-0000-0-0000-2100-4310-060-0000-0000

SUPERVISION OF SPECIAL EDUCATION INSTRUCTION - RESOURCE #6500 (RESTRICTED)

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1910	Other Certificated Salaries	2,473	0.5	76,683	0.5	74,210
2400	Clerical Salaries	11,781	1.6	113,575	1.6	101,794
3101	STRS	1,684		9,647		7,963
3202	PERS	3,714		15,774		12,060
3302	Social Security - Classified	798		6,413		5,615
3303	Medicare	224		2,577		2,353
3402	Health Insurance	293		19,612		19,319
3502	Unemployment Insurance	9		91		82
3602	Worker Compensation	745		4,189		3,444
3802	PERS Reduction - Classified - Classified	0		0		0
3901	Other Benefits	0		0		0
	Total Salaries and Benefits	21,721		248,561		226,840
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	0		3,000		3,000
4362	Materials and Supplies - Duplicating	0		0		0
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		2,500		2,500
5200	Travel and Conference	0		2,750		2,750
5300	Dues and Memberships	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		0		0
6400	Capital Outlay (over $5,000)	0		0		0
	Total Other Expenses	0		8,250		8,250
	Total Direct Expenses	21,721		256,811		235,090

Program description summary:
To provide services required by federal and state laws and regulations in identification, placement, education and evaluation of students with special needs. This program also reviews, evaluates, develops and implements special education curriculum and instruction.

Expense coding: 1-6500-0-5770-2100-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1100	Certificated Salaries	0	30,000	30,000
2100	Classified Salaries	0	38,000	38,000
3101	STRS	0	2,300	2,300
3202	PERS	0	2,440	4,350
3302	Social Security	0	0	2,440
3303	Medicare	0	975	975
3501	Unemployment	0	35	35
3601	Worker Compensation	0	1,350	1,350
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	500	500
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conference	0	50	50
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
	Total Other Expenses	**0**	**75,650**	**80,000**
	Total Direct Expenses	**0**	**75,650**	**80,000**

Program description summary:
GUSD operates an Extended School Year (ESY) summer program for special needs children.

Expense coding: 1-6500-0-5750-1110-4310-000-0000-0ESY

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
1100	Certificated Salaries	0	19,000	19,000
2100	Instructional Assistant Salaries	0	0	0
3101	STRS	0	0	0
3202	PERS	0	0	0
3301	Social Security	0	0	0
3303	Medicare	0	0	0
3401	Health Insurance	0	0	0
3501	Unemployment	0	0	0
3601	Worker Compensation	0	0	0
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	1,000	1,000
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conference	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
	Total Other Expenses	**0**	**20,000**	**20,000**
	Total Direct Expenses	**0**	**20,000**	**20,000**

Program description summary:
These Federal funds are mandated for special education services to private schools within the GUSD geographical footprint.

Expense coding: 1-3311-0-5750-1110-2100-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2900	Classified Support Salaries - Aides	8,359	6.9	263,925	6.9	255,566
3102	STRS - Classified	3,393		3,393		0
3202	PERS - Classified	(201)		30,076		30,277
3302	Social Security - Classified	(1,796)		12,851		14,647
3304	Medicare - Classified	6		3,430		3,424
3402	Health Insurance - Classified	9,311		44,455		35,144
3502	Unemployment Insurance - Classified	0		119		119
3602	Worker Compensation - Classified	565		5,575		5,010
3802	PERS Reduction - Classified	0		0		0
	Total Salaries and Benefits	19,637		363,824		344,187
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	0		2,000		2,000
4362	Materials and Supplies - Duplicating	0		100		100
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		900		900
5200	Travel and Conference	0		200		200
5300	Dues and Memberships	0		50		50
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		16,000		16,000
6400	Capital Outlay (over $5,000)	0		0		0
	Total Other Expenses	0		19,250		19,250
	Total Direct Expenses	19,637		383,074		363,437

Program description summary:
To maintain the instructional program through the maintenance of audio-visual media and school site libraries.

Expense coding: 1-0000-0-0000-2422-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1300	Administrator Salaries - Certificated	6,755	9.0	**1,157,311**	9.0	**1,150,556**
1900	Other Certificated Salaries	4,500		**4,500**		**0**
2400	Clerical and Office Salaries	(5,575)	17.0	**809,451**	16.3	**815,026**
2440	Substitute Clerical Salaries	0		**35,000**		**35,000**
2400	Summer Clerical and Office Salaries	0		**0**		**0**
3101	STRS - Certificated	22,702		**146,156**		**123,454**
3202	PERS - Classified	9,370		**105,030**		**95,660**
3301	Social Security - Certificated	15,175		**15,175**		**0**
3302	Social Security - Classified	(477)		**47,765**		**48,242**
3303	Medicare - Certificated	65		**16,010**		**15,945**
3304	Medicare - Classified	(112)		**11,171**		**11,283**
3401	Health Insurance - Certificated	17,344		**80,230**		**62,886**
3402	Health Insurance - Classified	26,184		**109,283**		**83,099**
3501	Unemployment Insurance - Certificated	2		**553**		**551**
3502	Unemployment Insurance - Classified	(6)		**386**		**392**
3601	Worker Compensation - Certificated	2,710		**26,035**		**23,325**
3602	Worker Compensation - Classified	1,655		**18,159**		**16,504**
3802	PERS Reduction - Classified	0		**0**		**0**
3901	Other Benefits - Certificated	0		**0**		**0**
	Total Salaries and Benefits	**100,292**		**2,582,215**		**2,481,923**
4300	Materials and Supplies	117		**11,160**		**11,043**
4362	Materials and Supplies - Duplicating	0		**4,500**		**4,500**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**6,750**		**6,750**
5200	Travel and Conference	0		**3,600**		**3,600**
5300	Dues and Memberships	0		**5,000**		**5,000**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**0**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**117**		**31,010**		**30,893**
	Total Direct Expenses	**100,409**		**2,613,225**		**2,512,816**

Program description summary:
To provide leadership, management and supervision at each school site. This program includes principals, office managers and assistants, and provides summer school support.

Expense coding: 1-0000-0-0000-2700-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1100	Certificated Salaries - TOSAs	(52,651)	0.3	28,578	1.0	81,229
1140	Substitutes & Other Certificated Pay	0		40,000		40,000
1160	Certificated Extra Duty Pay	0		45,750		45,750
3101	STRS	(4,649)		9,351		14,000
3202	PERS	0		0		0
3301	Social Security	2,480		2,480		0
3303	Medicare	(812)		1,613		2,425
3401	Health Insurance	(5,567)		2,826		8,393
3501	Unemployment Insurance	(27)		56		83
3601	Worker Compensation	(929)		2,621		3,550
3802	PERS Reduction - Classified	0		0		0
	Total Salaries and Benefits	**(62,155)**		**133,275**		**195,430**
4310	Materials and Supplies	0		13,000		13,000
4362	Materials and Supplies - Duplicating	0		0		0
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		0		0
5200	Travel and Conference	0		16,000		16,000
5300	Dues and Memberships	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services and Operating Expenditures	0		18,000		18,000
6400	Capital Outlay (over $5,000)	0		0		0
7310	Interprogram Support	0		0		0
	Total Other Expenses	**0**		**47,000**		**47,000**
	Total Direct Expenses	**(62,155)**		**180,275**		**242,430**

Program description summary:
This cost center reflects the investment in professional development for alignment with CCSS, and encompasses a wide-range of support including, release-time meetings, MTSS Specialist, materials and other curriculum related trainings.

Expense coding: 1-0000-0-1110-1000-4310-000-0000-PDEV

TITLE I - IMPROVE ACHIEVEMENT OF DISADVANTAGED PUPILS - RESOURCE #3010 (RESTRICTED)

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1120	Teacher Salaries - Hourly	(9,696)	180,304	190,000
1140	Substitute Teacher Salaries	(5,000)	0	5,000
2100	Instructional Aides' Salaries	0	6,000	6,000
2140	Substitute Instructional Aides' Salaries	0	0	0
2400	Clerical and Office Salaries	(1,000)	31,000	32,000
2920	Other Classified Salaries	0	0	0
3101	STRS - Certificated	9,394	22,644	13,250
3202	PERS - Classified	106	4,306	4,200
3301	Social Security - Certificated	(300)	310	610
3302	Social Security - Classified	(6)	2,294	2,300
3303	Medicare - Certificated	(17)	2,683	2,700
3304	Medicare - Classified	2	537	535
3402	Health Insurance - Classified	0	0	0
3501	Unemployment Insurance - Certificated	0	93	93
3502	Unemployment Insurance - Classified	0	19	19
3601	Worker Compensation - Certificated	211	4,361	4,150
3602	Worker Compensation - Classified	93	873	780
	Total Salaries and Benefits	**(6,213)**	**255,424**	**261,637**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	14,000	14,000
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	9,000	9,000
5200	Travel and Conference	0	9,000	9,000
5600	Rentals, Leases and Repairs	0	0	0
5710	Transfer of Direct Costs - Summer School	0	0	0
5800	Professional Services and Operating Expenditures	0	25,000	25,000
6400	Capital Outlay (over $5,000)	0	0	0
7310	Direct Support / Indirect Charges	0	7,739	7,739
	Total Other Expenses	**0**	**64,739**	**64,739**
	Total Expenses	**(6,213)**	**320,163**	**326,376**

Program description summary:
To provide supplemental instructional services in basic skills for specially identified students in schools that are eligible to receive funding based on ratio of free and reduced lunch students.

Expense coding: 1-3010-0-1110-1000-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1200	Psychologist Salaries	5,558	1.2	105,818	1.2	100,260
1300	Coordinator Salaries	2,449		25,164		22,715
2100	Instructional Aides' Salaries	0		0		0
2200	Classified Support Salaries	0		0		0
2400	Clerical and Office Salaries	0		0		0
2920	Other Classified Salaries	0		0		0
3101	STRS - Certificated	3,283		16,478		13,195
3202	PERS - Classified	0		0		0
3301	Social Security - Certificated	0		0		0
3302	Social Security - Classified	0		0		0
3303	Medicare - Certificated	61		1,746		1,685
3304	Medicare - Classified	0		0		0
3402	Health Insurance	189		12,602		12,413
3501	Unemployment Insurance - Certificated	3		61		58
3502	Unemployment Insurance - Classified	0		0		0
3601	Worker Compensation - Certificated	373		2,838		2,465
3602	Worker Compensation - Classified	0		0		0
	Total Salaries and Benefits	**11,916**		**164,707**		**152,791**
4210	Books other than Textbooks	0		0		0
4310	Materials and Supplies	0		0		0
4400	Non - Capitalized Equipment (less than $500)	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		0		0
5200	Travel and Conference	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5710	Transfer of Direct Costs - Summer School	0		0		0
5800	Professional Services and Operating Expenditures	0		19,428		19,428
6400	Capital Outlay (over $5,000)	0		0		0
7310	Direct Support / Indirect Charges	0		0		0
	Total Other Expenses	**0**		**19,428**		**19,428**
	Total Expenses	**11,916**		**184,135**		**172,219**

Program description summary:
This funding is directly from SELPA for services to support student mental health.
Services include psychologist assessment, professional development and materials.

Expense coding: 1-6512-0-5001-1112-1100-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1100	Teachers' Salaries	(19,335)	606,473	625,808
2900	Other Classified Salaries	0	0	0
3101	STRS - Certificated	0	76,295	67,135
3202	PERS - Classified	0	0	0
3302	Social Security	0	0	0
3304	Medicare	0	8,607	9,072
3401	Health Insurance	0	24,683	0
3502	Unemployment Insurance	0	297	314
3602	Worker Compensation	0	13,991	13,271
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	**(19,335)**	**730,346**	**715,600**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	0	0
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	0	0	0
5200	Travel and Conference	0	0	0
5300	Dues and Memeberships	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	0	0
6400	Capital Outlay (over $5,000)	0	0	0
7310	Direct Support / Indirect Charges	0	0	0
	Total Other Expenses	**0**	**0**	**0**
	Total Direct Expenses	**(19,335)**	**730,346**	**715,600**

Program description summary:
State funding resulting from 2012 Proposition 30, provide several years of unrestricted expenditures for any Board-approved purpose. EPA funds will be spent in fiscal year 2015-16 to support teacher salaries and benefits.

Expense coding: 1-1400-0-1110-1000-1100-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1120	Teachers' Salaries	0	170,000	170,000
2100	Classified Salaries - Instruct. Assistants	0	12,000	12,000
2400	Classified Salaries - Clerical	0	0	0
2900	Other Classified Salaries	0	56,000	56,000
3101	STRS	0	13,500	13,500
3202	PERS	0	3,900	3,900
3302	Social Security	0	4,000	4,000
3304	Medicare	0	3,400	3,400
3402	Health and Welfare	0	3,000	3,000
3501	Unemployment	0	100	100
3602	Worker Compensation	0	5,000	5,000
3802	PERS Reduction - Classified	0	0	0
	Total Salaries and Benefits	0	270,900	270,900
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	0	5,000	5,000
4400	Non - Capitalized Equipment (less than $500)	0	1,200	1,200
4415	Inventoriable Equipment ($500 to 5,000)	0	5,000	5,000
5200	Travel and Conference	0	500	500
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	0	135,000	135,000
5710	Transfer of Direct Costs	0	0	0
7310	Interprogram Support Charges	0	0	0
	Total Other Expenses	0	146,700	146,700
	Total Direct Expe	0	417,600	417,600

Program description summary:
A state grant to provide before and after school instructional assistance to students. The Program is provided at Isla Vista and El Camino Schools, and through the Goleta Boys and Girls Club for La Patera School students.

Expense coding: 1-6010-0-1110-1000-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
		$		
1120	Teachers' Salaries	16,029	89,029	73,000
1140	Substitute Teachers' Salaries	0	0	0
1165	Other Certificated Salaries	0	0	0
2100	Instructional Aides' Salaries	0	0	0
2400	Clerical and Office Salaries	(32,000)	0	32,000
2900	Other Classifed Salaries	0	0	0
3101	STRS - Certificated	5,005	11,205	6,200
3202	PERS - Classified	0	0	3,400
3301	Social Security - Certificated	0	0	0
3302	Social Security - Classified	0	0	1,900
3303	Medicare - Certificated	197	1,297	1,100
3304	Medicare - Classified	0	0	452
3402	Health Insurance - Classified	0	0	0
3501	Unemployment Insurance - Certificated	0	48	45
3502	Unemployment Insurance - Classified	0	0	20
3601	Worker Compensation - Certificated	602	2,102	1,500
3602	Worker Compensation - Classified	0	0	700
	Total Salaries and Benefits	**(10,167)**	**103,681**	**120,317**
4210	Books other than Textbooks	0	0	0
4310	Materials and Supplies	(13,500)	0	13,500
4400	Non - Capitalized Equipment (less than $500)	0	0	0
4415	Inventoriable Equipment ($500 to 5,000)	(6,000)	0	6,000
5200	Travel and Conference	0	0	0
5600	Rentals, Leases and Repairs	0	0	0
5800	Professional Services and Operating Expenditures	(5,000)	0	5,000
6400	Capital Outlay (over $5,000)	0	0	0
7310	Interprogram Support	392	2,078	1,686
	Total Other Expenses	(24,108)	2,078	26,186
	Total Expenses	**(34,275)**	**105,759**	**146,503**

Program description summary:
Federal program to provide language instruction for limited english proficient (LEP).

Expense coding: 1-4203-0-1110-1000-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1200	Certificated Pupil Support Salaries (Psychologists)	33,145	5.8	**586,618**	5.8	**553,473**
1300	Certificated Supervisor and Administrator Salaries	742	0.2	**23,005**	0.2	**22,263**
2400	Clerical and Office Salaries	412	0.3	**11,918**	0.3	**11,506**
2900	Other Classified Salaries	62,000		**62,000**		**0**
3101	STRS - Certificated	14,924		**76,691**		**61,767**
3202	PERS - Classified	293		**1,656**		**1,363**
3302	Social Security	3,882		**4,518**		**636**
3303	Medicare - Certificated	3,107		**8,368**		**5,261**
3304	Medicare - Classified	915		**1,064**		**149**
3402	Health Insurance - Classified	12		**1,409**		**1,397**
3401	Health Insurance - Certificated	(6,343)		**37,897**		**44,240**
3501	Unemployment Insurance - Certificated	17		**289**		**272**
3502	Unemployment Insurance - Classified	33		**37**		**4**
3601	Worker Compensation - Certificated	2,009		**13,602**		**11,593**
3602	Worker Compensation - Classified	1,531		**1,729**		**198**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits	0		**0**		**0**
	Total Salaries and Benefits	**116,679**		**830,801**		**714,122**
4300	Materials and Supplies	0		**12,000**		**12,000**
4362	Materials and Supplies - Duplicating	0		**300**		**300**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**1,000**		**1,000**
5200	Travel and Conference	0		**2,000**		**2,000**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	(1,000)		**1,000**		**2,000**
5900	Communication	450		**450**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	(550)		16,750		17,300
	Total Direct Expenses	**116,129**		**847,551**		**731,422**

Program description summary:
To identify and provide psychological testing, assessment and consultation for regular students who are not referred for special education.

Expense coding: 1-0000-0-0000-3110-4310-068-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
1300	Certificated Supervisor and Administrator Salaries	670	0.2	**23,005**	0.2	**22,335**
1200	Certificated Pupil Support Salaries (Nurses)	6,369	2.8	**251,919**	2.8	**245,550**
1240	Substitute Certificated Pupil Support Salaries	0		**0**		**0**
2400	Clerical and Office Salaries	362	0.4	**21,094**	0.4	**20,732**
2900	Other Classified Salaries	0		**0**		**0**
3101	STRS - Certificated	6,261		**34,586**		**28,325**
3202	PERS - Classified	711		**2,930**		**2,219**
3302	Social Security	163		**1,192**		**1,029**
3303	Medicare	182		**3,802**		**3,620**
3402	Health Insurance	223		**28,587**		**28,364**
3502	Unemployment Insurance	7		**133**		**126**
3602	Worker Compensation	881		**6,178**		**5,297**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits	0		**0**		**0**
	Total Salaries and Benefits	**15,829**		**373,426**		**357,597**
4300	Materials and Supplies	(3,200)		**2,000**		**5,200**
4362	Materials and Supplies - Duplicating	0		**200**		**200**
4400	Non - Capitalized Equipment (less than $500)	0		**8,000**		**8,000**
4415	Inventoriable Equipment ($500 to 5,000)	0		**0**		**0**
5200	Travel and Conference	(100)		**1,200**		**1,300**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**0**		**0**
5900	Communications	450		**450**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	(2,850)		11,850		14,700
	Total Direct Expenses	**12,979**		**385,276**		**372,297**

Program description summary:
To provide health education services to students and to organize, equip and train staff in maintaining student health.

Expense coding: 1-0000-0-0000-3140-4310-069-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1300	Certificated Supervisor and Administrator Salaries (Supt.)	7,298	1.0	**189,714**	1.0	**182,416**
1140	Certificated Substitute Salaries (Strategic Planning)	0		**0**		**0**
1900	Other Certificated Salaries (Strategic Planning facilitators)	0		**0**		**0**
2300	Classified Supervisor and Administrator Salaries (Board)	0	5.0	**12,000**	5.0	**12,000**
2400	Clerical and Office Salaries	2,799	1.0	**77,307**	1.0	**74,508**
2900	Other Classified Salaries	0		**0**		**0**
3101	STRS - Certificated	4,293		**23,866**		**19,573**
3202	PERS - Classified	1,910		**10,737**		**8,827**
3302	Social Security	418		**5,295**		**4,877**
3304	Medicare	298		**3,990**		**3,692**
3402	Health Insurance	0		**27,349**		**27,349**
3502	Unemployment Insurance	12		**138**		**126**
3602	Worker Compensation	1,087		**6,485**		**5,398**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits - Superintendent	0		**0**		**0**
	Total Salaries and Benefits	**18,115**		**356,881**		**338,766**
4300	Materials and Supplies	0		**4,000**		**4,000**
4362	Materials and Supplies - Duplicating	0		**3,000**		**3,000**
4400	Non - Capitalized Equipment (less than $500)	0		**9,500**		**9,500**
4415	Inventoriable Equipment ($500 to 5,000)	0		**2,200**		**2,200**
5200	Travel and Conference - Strategic Plan Training	0		**0**		**0**
5200	Travel and Conference	0		**20,000**		**20,000**
5300	Dues and Subscriptions	(3,000)		**22,000**		**25,000**
5600	Rentals, Leases and Repairs	0		**1,000**		**1,000**
5800	Profess. Services & Operating Expenses (Legal Fees)	0		**30,000**		**30,000**
5800	Professional Services - Emerg. Phone Service	0		**5,600**		**5,600**
6490	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**(3,000)**		**97,300**		**100,300**
	Total Direct Expenses	**15,115**		**454,181**		**439,066**

Program description summary:
To provide educational leadership and supervision to district staff and to manage district activities.

Expense coding: 1-0000-0-0000-7150-4310-061-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim	FTE
1900	Other Certificated Salaries	0		**0**		**0**	
2300	Classified Supervisor and Administrator Salaries	(1,069)	1.0	**149,505**	1.0	**150,574**	1.0
2400	Clerical and Office Salaries	14,331	5.4	**356,191**	5.4	**341,860**	5.4
2900	Consulting Employees	0		**0**		**0**	
3102	STRS - Classified	0		**0**		**0**	
3202	PERS - Classified	11,893		**70,232**		**58,339**	
3302	Social Security - Classified	(564)		**27,634**		**28,198**	
3304	Medicare - Classified	199		**6,794**		**6,595**	
3402	Health Insurance - Classified	1,286		**50,977**		**49,691**	
3502	Unemployment Insurance - Classified	8		**235**		**227**	
3602	Worker Compensation - Classified	1,398		**11,044**		**9,646**	
3802	PERS Reduction - Classified	0		**0**		**0**	
3902	Other Benefits - Classified	0		**0**		**0**	
	Total Salaries and Benefits	**27,482**		**672,612**		**645,130**	
4300	Materials and Supplies	0		**15,000**		**15,000**	
4362	Materials and Supplies - Duplicating	0		**1,200**		**1,200**	
4400	Non - Capitalized Equipment (less than $500)	0		**200**		**200**	
4415	Inventoriable Equipment ($500 to 5,000)	0		**2,500**		**2,500**	
5200	Travel and Conference	0		**2,500**		**2,500**	
5450	Property & Liability Insurance (other than buses)	0		**161,611**		**161,611**	
5600	Rentals, Leases and Repairs	0		**6,000**		**6,000**	
5800	Interest & Admin. on Tax Rev. Anticipation Notes (TRAN)	0		**0**		**0**	
5800	Professional Services and Operating Expenditures	0		**85,000**		**85,000**	
6400	Capital Outlay (over $5,000)	0		**0**		**0**	
7310	Indirect Costs - Interprogram Charges	0		**(11,206)**		**(11,206)**	
7350	Direct Support/ Indirect Costs for Interfund Charges	0		**32,000**		**32,000**	
	Total Other Expenses	0		294,805		294,805	
	Total Direct Expenses	**27,482**		**967,417**		**939,936**	

Program description summary:
To provide an effective financial management system. This cost center controls the budget, payment of bills, payroll, purchasing, financial planning and reporting, cash borrowing, security, mailroom and support services for all other programs.

Expense coding: 1-0000-0-0000-7300-4310-062-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1300	Certificated Supervisor and Administrator Salaries (Asst.Supt.)	8,301	0.9	**142,615**	0.9	**134,314**
2400	Clerical and Office Salaries	5,993	3.0	**193,314**	3.0	**187,321**
2440	Substitute Clerical and Office Salaries	0		**0**		**0**
2900	Other Classified Salaries	0		**0**		**0**
3101	STRS	3,529		**17,941**		**14,412**
3202	PERS	4,643		**26,835**		**22,192**
3302	Social Security	372		**11,383**		**11,011**
3304	Medicare	208		**4,731**		**4,523**
3402	Health Insurance	1,313		**18,741**		**17,428**
3502	Unemployment Insurance	9		**164**		**155**
3602	Worker Compensation	1,076		**7,690**		**6,614**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits	0		**0**		**0**
	Total Salaries and Benefits	**25,444**		**423,414**		**397,970**
4300	Materials and Supplies	0		**1,000**		**1,000**
4362	Materials and Supplies - Duplicating	0		**2,000**		**2,000**
4400	Non - Capitalized Equipment (less than $500)	0		**1,000**		**1,000**
4415	Inventoriable Equipment ($500 to 5,000)	0		**3,000**		**3,000**
5200	Travel and Conference	0		**1,250**		**1,250**
5300	Dues and Subscriptions	0		**2,500**		**2,500**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	(2,000)		**22,000**		**24,000**
5800	Professional Services - Insurance Broker Fee	0		**0**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
6400	Capital Outlay (over $5,000) - Technology	0		**0**		**0**
	Total Other Expenses	(2,000)		32,750		34,750
	Total Direct Expenses	**23,444**		**456,164**		**432,720**

Program description summary:
To provide administrative services in personnel recruitment and contracts, health insurance, training and labor negotiations. This department monitors educational, health and other legal requirements for all employees.

Expense coding: 1-0000-0-0000-7400-4310-063-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2400	Clerical and Office Salaries	1,637	1.0	**55,493**	1.0	**53,856**
2440	Substitute Clerical and Office Salaries	0		**0**		**0**
2900	Other Classified Salaries	0		**0**		**0**
3202	PERS - Classified	1,327		**7,707**		**6,380**
3302	Social Security - Classified	82		**3,220**		**3,138**
3304	Medicare - Classified	19		**753**		**734**
3402	Health Insurance - Classified	0		**8,611**		**8,611**
3502	Unemployment Insurance - Classified	1		**26**		**25**
3602	Worker Compensation - Classified	151		**1,224**		**1,073**
3802	PERS Reduction - Classified	0		**0**		**0**
	Total Salaries and Benefits	**3,217**		**77,034**		**73,817**
4300	Materials and Supplies	0		**400**		**400**
4362	Materials and Supplies - Per copy charges & paper	0		**32,000**		**32,000**
4362	Materials and Supplies - Duplicating Jobs	0		**(38,000)**		**(38,000)**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**1,500**		**1,500**
5200	Travel and Conference	0		**100**		**100**
5300	Dues and Subscriptions	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**6,000**		**6,000**
5800	Professional Services and Operating Expenditures	0		**0**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	0		2,000		2,000
	Total Direct Expenses	**3,217**		**79,034**		**75,817**

Program description summary:
To provide an efficient duplication facility for the district's printing needs. This includes school newsletters, instructional booklets and the employee badge system.

Expense coding: 1-0000-0-0000-7550-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
1300	Certificated Supervisor and Administrator Salaries	225	0.3	**44,852**	0.3	**44,627**
2400	Clerical and Office Salaries	3,299	0.9	**45,569**	0.8	**42,270**
2440	Substitute Clerical and Office Salaries	0		**0**		**0**
2900	Other Classaified Salaries	0		**0**		**0**
3101	STRS - Certificated	854		**5,643**		**4,789**
3202	PERS - Classified	1,322		**6,330**		**5,008**
3302	Social Security - Classified	44		**2,518**		**2,474**
3304	Medicare	54		**1,241**		**1,187**
3402	Health Insurance	2,100		**8,626**		**6,526**
3502	Unemployment Insurance	4		**45**		**41**
3602	Worker Compensation	280		**2,016**		**1,736**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits	0		**0**		**0**
	Total Salaries and Benefits	**8,182**		**116,840**		**108,658**
4300	Materials and Supplies	0		**800**		**800**
4362	Materials and Supplies - Duplicating	0		**1,500**		**1,500**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**0**		**0**
5200	Travel and Conference	0		**500**		**500**
5300	Dues and Subscriptions	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**1,000**		**1,000**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
7310	Direct Support - Interprogram Charges	0		**0**		**0**
	Total Other Expenses	**0**		**3,800**		**3,800**
	Total Expenses	**8,182**		**120,640**		**112,458**

Program description summary:
To provide effective coordination and management of specially funded state and federal project programs. This program prepares and submits applications and reports which enable the district to receive categorical funding. Some participating programs contribute dollars to make this cost center partially self-supported.

Expense coding: 1-0000-0-0000-7606-4310-060-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2300	Classified Supervisor and Administrator Salaries	3,840	1.0	**130,952**	1.0	**127,112**
2400	Clerical and Office Salaries	2,323	1.0	**66,604**	1.0	**64,281**
2440	Substitute Clerical and Office Salaries	0		**0**		**0**
2900	Other Classified Salaries	0		**0**		**0**
3102	STRS - Classified	0		**0**		**0**
3202	PERS - Classified	4,763		**27,437**		**22,674**
3302	Social Security - Classified	250		**10,677**		**10,427**
3304	Medicare - Classified	77		**2,516**		**2,439**
3402	Health Insurance - Classified	36		**19,438**		**19,402**
3502	Unemployment Insurance - Classified	2		**87**		**85**
3602	Worker Compensation - Classified	523		**4,090**		**3,567**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits - Classified	0		**0**		**0**
	Total Salaries and Benefits	**11,814**		**261,801**		**249,987**
4300	Materials and Supplies	0		**500**		**500**
4362	Materials and Supplies - Duplicating	0		**0**		**0**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**900**		**900**
5200	Travel and Conference	(750)		**0**		**750**
5300	Dues and Subscriptions	0		**0**		**0**
5600	Rentals, Leases and Repairs	(200)		**0**		**200**
5800	Professional Services and Operating Expenditures	(700)		**0**		**700**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	**(1,650)**		**1,400**		**3,050**
	Total Direct Expenses	**10,164**		**263,201**		**253,037**

Program description summary:
To provide supervision and administration for the maintenance, operation and transportation departments of the district.

Expense coding: 1-8150-0-0000-8112-4310-071-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)		2016-2017 Adopted Budget		2015-2016 Second Interim
		$				
2200	Classified Support Salaries	48,963	5.3	389,080	5.3	340,117
2900	Other Classified Salaries	0		0		0
2900	Other Classified Salaries - Mechanics	(30,128)	1.0	27,501	1.0	57,629
3202	PERS - Classified	10,377		55,425		45,048
3302	Social Security - Classified	929		24,359		23,430
3304	Medicare - Classified	217		5,697		5,480
3402	Health Insurance - Classified	(2,328)		36,544		38,872
3502	Unemployment Insurance - Classified	8		197		189
3602	Worker Compensation - Classified	1,245		9,261		8,016
3802	PERS Reduction - Classified	0		0		0
3902	Other Benefits - Classified	0		0		0
	Total Salaries and Benefits	**29,283**		**548,064**		**518,781**
4300	Materials and Supplies	0		160,000		160,000
4362	Materials and Supplies - Duplicating	0		0		0
4400	Non - Capitalized Equipment (less than $500)	0		5,000		5,000
4415	Inventoriable Equipment ($500 to 5,000)	(2,000)		13,000		15,000
5200	Travel and Conference	0		1,000		1,000
5600	Rentals, Leases and Repairs	(2,000)		90,000		92,000
5800	Professional Services and Operating Expenditures	0		8,000		8,000
6500	Capital Outlay (over $5,000)	0		13,500		13,500
	Total Other Expenses	**(4,000)**		**290,500**		**294,500**
	Total Direct Expenses	**25,283**		**838,564**		**813,281**

Program description summary:
To maintain the fixed assets of the district. This restricted cost center is responsible for keeping the buildings, service systems and equipment of the district in a good state of repair. This includes plumbing, carpentry, painting, HVAC systems, computer and network systems and other minor repairs.

Expense coding: 1-8150-0-0000-8110-4310-070-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2200	Classified Support Salaries	7,291	4.0	**217,739**	4.0	**210,448**
2240	Classified Support Salaries - Substitutes	0		**26,000**		**26,000**
2900	Other Classified Salaries	0		**0**		**0**
3202	PERS - Classified	5,545		**30,240**		**24,695**
3302	Social Security - Classified	340		**13,796**		**13,456**
3304	Medicare - Classified	80		**3,227**		**3,147**
3402	Health Insurance - Classified	0		**27,233**		**27,233**
3502	Unemployment Insurance - Classified	4		**112**		**108**
3602	Worker Compensation - Classified	640		**5,245**		**4,605**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits - Classified	0		**0**		**0**
	Total Salaries and Benefits	**13,900**		**323,592**		**309,692**
4300	Materials and Supplies	0		**30,000**		**30,000**
4400	Non - Capitalized Equipment (less than $500)	0		**2,000**		**2,000**
4415	Inventoriable Equipment ($500 to 5,000)	0		**5,000**		**5,000**
5200	Travel and Conference	0		**700**		**700**
5600	Rentals, Leases and Repairs	(5,000)		**18,000**		**23,000**
5800	Professional Services and Operating Expenditures	0		**5,000**		**5,000**
6400	Capital Outlay (over $5,000)	5,000		**5,000**		**0**
	Total Other Expenses	**0**		**65,700**		**65,700**
	Total Direct Expenses	**13,900**		**389,292**		**375,392**

Program description summary:
To maintain the turfed and planted areas of the district's facilities. This restricted cost center is also responsible for keeping the paved playground and parking areas in good repair.

Expense coding: 1-8150-0-0000-8118-4310-072-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	20162017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2200	Classified Support Salaries - Custodial	78,472	23.9	**1,147,961**	24.4	**1,069,489**
2240	Classified Support Salaries - Substitutes	0		**47,500**		**47,500**
2400	Other Classified Salaries	0		**0**		**0**
3202	PERS - Classified	33,660		**159,429**		**125,769**
3302	Social Security - Classified	3,295		**68,194**		**64,899**
3304	Medicare - Classified	770		**15,949**		**15,179**
3402	Health Insurance - Classified	3,734		**147,508**		**143,774**
3502	Unemployment Insurance - Classified	32		**550**		**518**
3602	Worker Compensation - Classified	3,965		**25,925**		**21,960**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits - Classified	0		**0**		**0**
	Total Salaries and Benefits	**123,928**		**1,613,016**		**1,489,088**
4300	Materials and Supplies	0		**115,000**		**115,000**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**5,000**		**5,000**
5200	Travel and Conference	0		**500**		**500**
5500	Utilities	0		**725,000**		**725,000**
5600	Rentals, Leases and Repairs	0		**2,000**		**2,000**
5800	Professional Services and Operating Expenditures	0		**3,000**		**3,000**
5900	Communications	(15,000)		**75,000**		**90,000**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
7639	Debt Service - Heating Retrofit	0		**0**		**0**
	Total Other Expenses	**(15,000)**		**925,500**		**940,500**
	Total Direct Expenses	**108,928**		**2,538,516**		**2,429,588**

Program description summary:
To provide a system of plant management that insures a clean and healthy learning environment. This cost center includes custodial services, utilities and support for various labor-intense district projects.

Expense coding: 1-0000-0-0000-8200-4310-073-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2200	Classified Support Salaries	(3,435)	2.0	**95,953**	2.0	**99,388**
2240	Classified Support Salaries - Substitutes	0		**0**		**0**
2900	Other Classified Salaries - Summer and Overtime	0		**0**		**0**
3202	PERS - Classified	2,249		**13,326**		**11,077**
3302	Social Security - Classified	(213)		**5,304**		**5,517**
3304	Medicare - Classified	(49)		**1,241**		**1,290**
3402	Health Insurance - Classified	0		**17,922**		**17,922**
3502	Unemployment Insurance - Classified	(1)		**43**		**44**
3602	Worker Compensation - Classified	130		**2,017**		**1,887**
3802	PERS Reduction - Classified	0		**0**		**0**
3902	Other Benefits - Classified	0		**0**		**0**
	Total Salaries and Benefits	**(1,319)**		**135,806**		**137,125**
4300	Materials and Supplies	0		**750**		**750**
4400	Non - Capitalized Equipment (less than $500)	0		**0**		**0**
4415	Inventoriable Equipment ($500 to 5,000)	0		**1,000**		**1,000**
5200	Travel and Conference	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**1,000**		**1,000**
5800	Professional Services and Operating Expenditures	0		**0**		**0**
6400	Capital Outlay (over $5,000)	(15,000)		**0**		**15,000**
	Total Other Expenses	**(15,000)**		**2,750**		**17,750**
	Total Direct Expenses	**(16,319)**		**138,556**		**154,875**

Program description summary:
To provide for the efficient storage and delivery of supplies and materials. All materials and equipment are delivered to the central warehouse located at the district office. The warehouse inventory is a revolving fund (see Fund #66) and is fiscally distinct from the labor component which is carried here.

Expense coding: 1-0000-0-0000-8218-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2400	Clerical and Office Salaries	582	1.0	68,838	1.0	68,256
2200	Classified Support Salaries - Mechanics	15,601	1.2	75,056	1.2	59,455
2200	Classified Support Salaries - Bus Drivers	51,684	11.2	437,439	11.2	385,755
2240	Classified Support Salaries - Substitute	10,000		60,000		50,000
3302	Social Security - Classified	4,143		33,104		28,961
3304	Medicare - Classified	970		7,742		6,772
3402	Health Insurance - Classified	3,876		54,816		50,940
3502	Unemployment Insurance - Classified	32		267		235
3602	Worker Compensation - Classified	2,679		12,585		9,906
3802	PERS Reduction - Classified	0		0		0
3902	Other Benefits - Classified	0		0		0
	Total Salaries and Benefits	**89,567**		**749,847**		**660,280**
4300	Materials and Supplies	(1,000)		2,000		3,000
4380	Materials and Supplies (incl. fuel) - Pupil Transportation	(25,000)		202,000		227,000
4415	Inventoriable Equipment ($500 to 5,000)	0		3,000		3,000
5200	Travel and Conference	(1,000)		2,000		3,000
5300	Dues and Memberships	0		0		0
5450	Insurance	0		18,741		18,741
5600	Rentals, Leases and Repairs	(3,000)		37,000		40,000
5710	Transfer of Direct Costs (Field trips)	0		(7,000)		(7,000)
5750	Interfund Transfer of Direct Costs (Preschool)	0		0		0
5800	Professional Services and Operating Expenditures	0		8,000		8,000
6400	Capital Outlay (over $5,000)	0		0		0
6500	Replacement Equipment	0		25,000		25,000
7380	Direct Support Costs Interfund	0		0		0
	Total Other Expenses	(30,000)		290,741		320,741
	Total Direct Expenses	**59,567**		**1,040,588**		**981,021**

Program description summary:
To provide safe and efficient home to school transportation for regular education students. The district owns, maintains and operates a fleet of buses which are annually certified by the California Highway as meeting safety standards.

Expense coding: 1-7230-0-0000-3600-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2400	Clerical and Office Salaries	0		0		0
2200	Classified Support Salaries - Mechanics	0		0		0
2200	Bus Driver Salaries - Resource 7240 Special Ed.	0		152,000		152,000
2240	Classified Support Salaries - Substitute	0		0		0
3202	PERS - Classified	0		17,638		17,638
3302	Social Security - Classified	0		9,424		9,424
3304	Medicare - Classified	0		2,204		2,204
3402	Health Insurance - Classified	0		0		0
3502	Unemployment Insurance - Classified	0		76		76
3602	Worker Compensation - Classified	0		3,224		3,224
3802	PERS Reduction - Classified	0		0		0
3902	Other Benefits - Classified	0		0		0
	Total Salaries and Benefits	**0**		**184,566**		**184,566**
4300	Materials and Supplies	0		0		0
4380	Materials and Supplies - Pupil Transportation	0		0		0
4415	Inventoriable Equipment ($500 to 5,000)	0		0		0
5200	Travel and Conference	0		0		0
5300	Dues and Memberships	0		0		0
5450	Insurance	0		0		0
5600	Rentals, Leases and Repairs	0		0		0
5800	Professional Services - SELPA Summer School	0		0		0
5800	Professional Services and Operating Expenditures	0		0		0
6400	Capital Outlay (over $5,000)	0		0		0
6500	Replacement Equipment	0		0		0
7350	Direct Support/Indirect Costs Interfund (Preschool)	0		0		0
	Total Other Expenses	0		0		0
	Total Direct Expenses	**0**		**184,566**		**184,566**

Program description summary:
To provide safe and efficient home to school transportation for special education students. The district owns, maintains and operates a fleet of buses which are annually certified by the California Highway as meeting safety standards.

Expense coding: 1-7240-0-5001-3600-4310-000-0000-0000

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
2900	Other Classified Salaries - Crossing Guards	(3,574)	2.9	**82,099**	2.9	**85,673**
3202	PERS - Non- Instructional	1,123		**6,077**		**4,954**
3302	Social Security - Classified	(253)		**5,060**		**5,313**
3304	Medicare - Classified	(60)		**1,184**		**1,244**
3402	Health Insurance - Classified	930		**930**		**0**
3502	Unemployment Insurance - Classified	(5)		**41**		**46**
3602	Worker Compensation - Classified	108		**1,924**		**1,816**
3802	PERS Reduction - Classified	0		**0**		**0**
	Total Salaries and Benefits	**(1,731)**		**97,315**		**99,046**
4300	Materials and Supplies	0		**200**		**200**
5200	Travel and Conference	0		**0**		**0**
5300	Dues and Memberships	0		**0**		**0**
5600	Rentals, Leases and Repairs	0		**0**		**0**
5800	Professional Services and Operating Expenditures	0		**0**		**0**
6400	Capital Outlay (over $5,000)	0		**0**		**0**
	Total Other Expenses	0		200		200
	Total Direct Expenses	**(1,731)**		**97,515**		**99,246**

Program description summary:
To provide crossing guards at locations deemed dangerous to student safety.

Expense coding: 1-0000-0-8100-5000-4310-000-0000-0119

SACS Object #	Expense Category	Increase or (Decrease)	FTE	2016-2017 Adopted Budget	FTE	2015-2016 Second Interim
		$				
3401	SISC Rebate	0		0		0
	Total Salaries and Benefits	**0**		**0**		**0**
5800	Other expenses	0		**0**		**0**
7612	Transfer to Special Reserve Fund	0		**0**		**0**
7619	Transfer to Deferred Maint. Fund	0		**225,000**		**225,000**
7619	Transfer to Capital Facil. Fund	0		**0**		**0**
	Total Other Expenses	0		225,000		225,000
	Total Direct Expenses	**0**		**225,000**		**225,000**

Program description summary:
The district must make a transfer from the General Fund to the Deferred Maintenance Fund in order to access matching state funding for deferred maintenance.

Expense coding: 1-0000-0-0000-9300-7615-000-0000-0000

ONE-TIME FUNDS - EDUCATOR EFFECTIVENESS - RESOURCE #6264

SACS Object #	Expense Category	Increase or (Decrease)	2016-2017 Adopted Budget	2015-2016 Second Interim
	Total Salaries and Benefits	**0**	**0**	**0**
4310	Materials and Supplies	0	**0**	0
4400	Non - Capitalized Equipment (less than $500)	0	**0**	0
4415	Inventoriable Equipment ($500 to 5,000)	0	**0**	0
5200	Travel and Conference	0	**0**	0
5300	Dues and Memberships	0	**0**	0
5800	Professional Services	0	**0**	0
	Total Other Expenses	**0**	**0**	**0**
	Total Direct Expenses	**0**	**0**	**0**

Program description summary:
Educator Effectiveness funds may be used to support professional development of certificated teachers, administrators, and paraprofessional educators.

Expense coding: 1-6264-0-1110-1000-4300-000-0000-0000

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 401 N. Fairview Ave., Goleta
Date:

Adoption Date:

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

Public Hearing:

Place: 401 N. Fairview Ave., Goleta
Date:
Time:

Contact person for additional information on the budget reports:

Name: Conrad Tedeschi
Telephone: (805)681-1200 ext. 205

Title: Assistant Superintendent, Fiscal Services
E-mail: ctedeschi@goleta.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 08, 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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Santa Barbara Self Insurance Prgoram for employees. More information is on file.

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

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

For additional information on this certification, please contact:

Name: Conrad Tedeschi

Title: Assistant Superintendent, Fiscal Services

Telephone: 805-861-1200 ext. 205

E-mail: ctedeschi@goleta.k12.ca.us

Standardized Account Code Structure (SACS) Formats

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	36,847,258.00	645,524.00	37,492,782.00	36,823,506.00	667,926.00	37,491,432.00	0.0%
2) Federal Revenue		8100-8299	185.00	1,298,572.00	1,298,757.00	185.00	1,249,379.00	1,249,564.00	-3.8%
3) Other State Revenue		8300-8599	2,545,438.00	1,900,977.00	4,446,415.00	1,356,910.00	1,420,943.00	2,777,853.00	-37.5%
4) Other Local Revenue		8600-8799	1,867,600.00	90,000.00	1,957,600.00	1,492,775.00	0.00	1,492,775.00	-23.7%
5) TOTAL, REVENUES			41,260,481.00	3,935,073.00	45,195,554.00	39,673,376.00	3,338,248.00	43,011,624.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,174,095.00	3,815,327.00	22,989,422.00	19,500,401.00	3,904,519.00	23,404,920.00	1.8%
2) Classified Salaries		2000-2999	5,397,829.00	3,828,986.00	9,226,815.00	5,727,859.00	3,644,786.00	9,372,645.00	1.6%
3) Employee Benefits		3000-3999	5,502,481.00	1,891,159.00	7,393,640.00	6,135,679.00	2,094,879.00	8,230,558.00	11.3%
4) Books and Supplies		4000-4999	1,985,761.00	693,621.00	2,679,382.00	1,765,947.00	520,886.00	2,286,833.00	-14.7%
5) Services and Other Operating Expenditures		5000-5999	1,848,732.00	626,523.00	2,475,255.00	1,661,882.00	566,299.00	2,228,181.00	-10.0%
6) Capital Outlay		6000-6999	74,000.00	16,000.00	90,000.00	40,000.00	18,500.00	58,500.00	-35.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,791.00	12,209.00	32,000.00	107,758.00	13,175.00	120,933.00	277.9%
9) TOTAL, EXPENDITURES			34,002,689.00	10,883,825.00	44,886,514.00	34,939,526.00	10,763,044.00	45,702,570.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,257,792.00	(6,948,752.00)	309,040.00	4,733,850.00	(7,424,796.00)	(2,690,946.00)	-970.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	230,788.00	0.00	230,788.00	225,000.00	0.00	225,000.00	-2.5%
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	(7,187,764.00)	7,187,764.00	0.00	(7,324,796.00)	7,324,796.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,418,552.00)	7,187,764.00	(230,788.00)	(7,549,796.00)	7,324,796.00	(225,000.00)	-2.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,760.00)	239,012.00	78,252.00	(2,815,946.00)	(100,000.00)	(2,915,946.00)	-3826.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
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)			10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
2) Ending Balance, June 30 (E + F1e)			10,495,829.00	776,023.00	11,271,852.00	7,679,883.00	676,023.00	8,355,906.00	-25.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	776,023.00	776,023.00	0.00	676,023.00	676,023.00	-12.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,887,209.00	0.00	2,887,209.00	2,765,335.00	0.00	2,765,335.00	-4.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,603,420.00	0.00	7,603,420.00	4,914,548.00	0.00	4,914,548.00	-35.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,017,839.21	(4,821,787.88)	14,196,051.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	19,114.63	210,831.00	229,945.63				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	364,060.32	0.00	364,060.32				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	200.00	0.00	200.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,406,214.16	(4,610,956.88)	14,795,257.28				
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	7,113.47	0.00	7,113.47				
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			7,113.47	0.00	7,113.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			19,399,100.69	(4,610,956.88)	14,788,143.81				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	715,600.00	0.00	715,600.00	715,472.00	0.00	715,472.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	183,432.00	0.00	183,432.00	183,432.00	0.00	183,432.00	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	29,009,753.00	0.00	29,009,753.00	29,009,753.00	0.00	29,009,753.00	0.0%
Unsecured Roll Taxes		8042	1,695,909.00	0.00	1,695,909.00	1,695,528.00	0.00	1,695,528.00	0.0%
Prior Years' Taxes		8043	(54,818.00)	0.00	(54,818.00)	(54,818.00)	0.00	(54,818.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,018,524.00	0.00	3,018,524.00	2,995,281.00	0.00	2,995,281.00	-0.8%
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			36,847,258.00	0.00	36,847,258.00	36,823,506.00	0.00	36,823,506.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	645,524.00	645,524.00	0.00	667,926.00	667,926.00	3.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,847,258.00	645,524.00	37,492,782.00	36,823,506.00	667,926.00	37,491,432.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	572,837.00	572,837.00	0.00	579,667.00	579,667.00	1.2%
Special Education Discretionary Grants		8182	0.00	109,691.00	109,691.00	0.00	110,699.00	110,699.00	0.9%
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	185.00	0.00	185.00	185.00	0.00	185.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		326,376.00	326,376.00		316,000.00	316,000.00	-3.2%
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		129,949.00	129,949.00		128,000.00	128,000.00	-1.5%
NCLB: Title III, Immigrant Education Program	4201	8290		13,216.00	13,216.00		9,274.00	9,274.00	-29.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		146,503.00	146,503.00		105,739.00	105,739.00	-27.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185.00	1,298,572.00	1,298,757.00	185.00	1,249,379.00	1,249,564.00	-3.8%
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		515,302.00	515,302.00		565,393.00	565,393.00	9.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,992,254.00	0.00	1,992,254.00	849,000.00	0.00	849,000.00	-57.4%
Lottery - Unrestricted and Instructional Materials		8560	525,384.00	153,862.00	679,246.00	480,350.00	152,750.00	633,100.00	-6.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		417,600.00	417,600.00		417,600.00	417,600.00	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		150,000.00	150,000.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,800.00	664,213.00	692,013.00	27,560.00	285,200.00	312,760.00	-54.8%
TOTAL, OTHER STATE REVENUE			2,545,438.00	1,900,977.00	4,446,415.00	1,356,910.00	1,420,943.00	2,777,853.00	-37.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	788,600.00	0.00	788,600.00	918,775.00	0.00	918,775.00	16.5%
Interest		8660	55,000.00	0.00	55,000.00	40,000.00	0.00	40,000.00	-27.3%
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	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,020,000.00	30,000.00	1,050,000.00	530,000.00	0.00	530,000.00	-49.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		60,000.00	60,000.00		0.00	0.00	-100.0%
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			1,867,600.00	90,000.00	1,957,600.00	1,492,775.00	0.00	1,492,775.00	-23.7%
TOTAL, REVENUES			41,260,481.00	3,935,073.00	45,195,554.00	39,673,376.00	3,338,248.00	43,011,624.00	-4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,517,183.00	3,246,007.00	19,763,190.00	16,801,298.00	3,339,157.00	20,140,455.00	1.9%
Certificated Pupil Support Salaries		1200	819,479.00	397,395.00	1,216,874.00	838,537.00	388,025.00	1,226,562.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,837,433.00	95,815.00	1,933,248.00	1,856,066.00	100,654.00	1,956,720.00	1.2%
Other Certificated Salaries		1900	0.00	76,110.00	76,110.00	4,500.00	76,683.00	81,183.00	6.7%
TOTAL, CERTIFICATED SALARIES			19,174,095.00	3,815,327.00	22,989,422.00	19,500,401.00	3,904,519.00	23,404,920.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,052.00	2,655,108.00	2,657,160.00	8,860.00	2,464,248.00	2,473,108.00	-6.9%
Classified Support Salaries		2200	1,933,861.00	591,326.00	2,525,187.00	2,195,371.00	632,819.00	2,828,190.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	166,429.00	130,367.00	296,796.00	275,505.00	130,952.00	406,457.00	36.9%
Clerical, Technical and Office Salaries		2400	1,732,377.00	264,684.00	1,997,061.00	2,218,190.00	208,179.00	2,426,369.00	21.5%
Other Classified Salaries		2900	1,563,110.00	187,501.00	1,750,611.00	1,029,933.00	208,588.00	1,238,521.00	-29.3%
TOTAL, CLASSIFIED SALARIES			5,397,829.00	3,828,986.00	9,226,815.00	5,727,859.00	3,644,786.00	9,372,645.00	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,030,004.00	367,610.00	2,397,614.00	2,407,280.00	456,122.00	2,863,402.00	19.4%
PERS		3201-3202	526,880.00	451,767.00	978,647.00	666,304.00	490,743.00	1,157,047.00	18.2%
OASDI/Medicare/Alternative		3301-3302	681,396.00	329,010.00	1,010,406.00	707,100.00	323,909.00	1,031,009.00	2.0%
Health and Welfare Benefits		3401-3402	1,745,786.00	587,585.00	2,333,371.00	1,783,625.00	653,972.00	2,437,597.00	4.5%
Unemployment Insurance		3501-3502	12,114.00	3,581.00	15,695.00	11,914.00	3,562.00	15,476.00	-1.4%
Workers' Compensation		3601-3602	506,301.00	151,606.00	657,907.00	559,456.00	166,571.00	726,027.00	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,502,481.00	1,891,159.00	7,393,640.00	6,135,679.00	2,094,879.00	8,230,558.00	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	110,000.00	0.00	110,000.00	100,800.00	0.00	100,800.00	-8.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,101,353.00	607,721.00	1,709,074.00	1,325,447.00	468,186.00	1,793,633.00	4.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	774,408.00	85,900.00	860,308.00	329,700.00	52,700.00	382,400.00	-55.6%
Food		4700	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,985,761.00	693,621.00	2,679,382.00	1,765,947.00	520,886.00	2,286,833.00	-14.7%
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	70,200.00	46,495.00	116,695.00	71,350.00	43,659.00	115,009.00	-1.4%
Dues and Memberships		5300	33,650.00	0.00	33,650.00	30,650.00	0.00	30,650.00	-8.9%
Insurance		5400 - 5450	180,352.00	0.00	180,352.00	180,352.00	0.00	180,352.00	0.0%
Operations and Housekeeping Services		5500	725,000.00	0.00	725,000.00	725,000.00	0.00	725,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,500.00	134,200.00	233,700.00	96,500.00	108,000.00	204,500.00	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	650,030.00	445,828.00	1,095,858.00	481,770.00	414,340.00	896,110.00	-18.2%
Communications		5900	90,000.00	0.00	90,000.00	76,260.00	300.00	76,560.00	-14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,848,732.00	626,523.00	2,475,255.00	1,661,882.00	566,299.00	2,228,181.00	-10.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	30,000.00	0.00	5,000.00	5,000.00	-83.3%
Equipment Replacement		6500	44,000.00	16,000.00	60,000.00	40,000.00	13,500.00	53,500.00	-10.8%
TOTAL, CAPITAL OUTLAY			74,000.00	16,000.00	90,000.00	40,000.00	18,500.00	58,500.00	-35.0%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,209.00)	12,209.00	0.00	(13,175.00)	13,175.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	32,000.00	0.00	32,000.00	120,933.00	0.00	120,933.00	277.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,791.00	12,209.00	32,000.00	107,758.00	13,175.00	120,933.00	277.9%
TOTAL, EXPENDITURES			34,002,689.00	10,883,825.00	44,886,514.00	34,939,526.00	10,763,044.00	45,702,570.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,788.00	0.00	230,788.00	225,000.00	0.00	225,000.00	-2.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			230,788.00	0.00	230,788.00	225,000.00	0.00	225,000.00	-2.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,187,764.00)	7,187,764.00	0.00	(7,324,796.00)	7,324,796.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,187,764.00)	7,187,764.00	0.00	(7,324,796.00)	7,324,796.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,418,552.00)	7,187,764.00	(230,788.00)	(7,549,796.00)	7,324,796.00	(225,000.00)	-2.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	36,847,258.00	645,524.00	37,492,782.00	36,823,506.00	667,926.00	37,491,432.00	0.0%
2) Federal Revenue		8100-8299	185.00	1,298,572.00	1,298,757.00	185.00	1,249,379.00	1,249,564.00	-3.8%
3) Other State Revenue		8300-8599	2,545,438.00	1,900,977.00	4,446,415.00	1,356,910.00	1,420,943.00	2,777,853.00	-37.5%
4) Other Local Revenue		8600-8799	1,867,600.00	90,000.00	1,957,600.00	1,492,775.00	0.00	1,492,775.00	-23.7%
5) TOTAL, REVENUES			41,260,481.00	3,935,073.00	45,195,554.00	39,673,376.00	3,338,248.00	43,011,624.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,814,753.00	8,234,839.00	31,049,592.00	22,758,593.00	8,107,004.00	30,865,597.00	-0.6%
2) Instruction - Related Services	2000-2999		3,632,723.00	486,578.00	4,119,301.00	4,229,584.00	417,779.00	4,647,363.00	12.8%
3) Pupil Services	3000-3999		2,338,599.00	669,535.00	3,008,134.00	2,499,777.00	734,029.00	3,233,806.00	7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		99,591.00	0.00	99,591.00	106,093.00	0.00	106,093.00	6.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,487,061.00	12,209.00	2,499,270.00	2,668,407.00	13,175.00	2,681,582.00	7.3%
8) Plant Services	8000-8999		2,629,962.00	1,480,664.00	4,110,626.00	2,677,072.00	1,491,057.00	4,168,129.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,002,689.00	10,883,825.00	44,886,514.00	34,939,526.00	10,763,044.00	45,702,570.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,257,792.00	(6,948,752.00)	309,040.00	4,733,850.00	(7,424,796.00)	(2,690,946.00)	-970.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	230,788.00	0.00	230,788.00	225,000.00	0.00	225,000.00	-2.5%
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	(7,187,764.00)	7,187,764.00	0.00	(7,324,796.00)	7,324,796.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,418,552.00)	7,187,764.00	(230,788.00)	(7,549,796.00)	7,324,796.00	(225,000.00)	-2.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,760.00)	239,012.00	78,252.00	(2,815,946.00)	(100,000.00)	(2,915,946.00)	-3826.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
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)			10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,656,589.00	537,011.00	11,193,600.00	10,495,829.00	776,023.00	11,271,852.00	0.7%
2) Ending Balance, June 30 (E + F1e)			10,495,829.00	776,023.00	11,271,852.00	7,679,883.00	676,023.00	8,355,906.00	-25.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	776,023.00	776,023.00	0.00	676,023.00	676,023.00	-12.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,887,209.00	0.00	2,887,209.00	2,765,335.00	0.00	2,765,335.00	-4.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,603,420.00	0.00	7,603,420.00	4,914,548.00	0.00	4,914,548.00	-35.4%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	365,841.00	265,841.00
6230	California Clean Energy Jobs Act	68,188.00	68,188.00
6264	Educator Effectiveness	341,994.00	341,994.00
Total, Restricted Balance		776,023.00	676,023.00

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	17,400,000.00	17,400,000.00	0.0%
3) Other State Revenue		8300-8599	4,550,000.00	4,550,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			21,950,000.00	21,950,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	21,950,000.00	21,950,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,950,000.00	21,950,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,204.04		
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	43,807.00		
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			46,011.04		
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)			46,011.04		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	17,400,000.00	17,400,000.00	0.0%
TOTAL, FEDERAL REVENUE			17,400,000.00	17,400,000.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,550,000.00	4,550,000.00	0.0%
TOTAL, OTHER STATE REVENUE			4,550,000.00	4,550,000.00	0.0%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			21,950,000.00	21,950,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	15,175,000.00	15,175,000.00	0.0%
To County Offices		7212	2,225,000.00	2,225,000.00	0.0%
To JPAs		7213	4,550,000.00	4,550,000.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,950,000.00	21,950,000.00	0.0%
TOTAL, EXPENDITURES			21,950,000.00	21,950,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,400,000.00	17,400,000.00	0.0%
3) Other State Revenue		8300-8599	4,550,000.00	4,550,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			21,950,000.00	21,950,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,950,000.00	21,950,000.00	0.0%
10) TOTAL, EXPENDITURES			21,950,000.00	21,950,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	221,685.00	221,685.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			221,885.00	221,885.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	96,676.00	89,678.00	-7.2%
2) Classified Salaries		2000-2999	106,164.00	109,714.00	3.3%
3) Employee Benefits		3000-3999	46,939.00	48,460.00	3.2%
4) Books and Supplies		4000-4999	5,894.00	7,681.00	30.3%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	5,000.00	25.0%
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	(32,000.00)	(38,648.00)	20.8%
9) TOTAL, EXPENDITURES			227,673.00	221,885.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,788.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,788.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,788.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,757.31		
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			24,757.31		
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	63,782.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63,782.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(39,025.23)		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	221,685.00	221,685.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			221,685.00	221,685.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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			200.00	200.00	0.0%
TOTAL, REVENUES			221,885.00	221,885.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	2,200.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	96,676.00	87,478.00	-9.5%
TOTAL, CERTIFICATED SALARIES			96,676.00	89,678.00	-7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	95,899.00	99,467.00	3.7%
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	10,265.00	5,243.00	-48.9%
Other Classified Salaries		2900	0.00	5,004.00	New
TOTAL, CLASSIFIED SALARIES			106,164.00	109,714.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,373.00	11,005.00	6.1%
PERS		3201-3202	4,718.00	13,592.00	188.1%
OASDI/Medicare/Alternative		3301-3302	9,423.00	9,637.00	2.3%
Health and Welfare Benefits		3401-3402	18,172.00	9,611.00	-47.1%
Unemployment Insurance		3501-3502	99.00	97.00	-2.0%
Workers' Compensation		3601-3602	4,154.00	4,518.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,939.00	48,460.00	3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,894.00	4,681.00	20.2%
Noncapitalized Equipment		4400	2,000.00	3,000.00	50.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,894.00	7,681.00	30.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	3,000.00	4,000.00	33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,000.00	5,000.00	25.0%
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%
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	(32,000.00)	(38,648.00)	20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(32,000.00)	(38,648.00)	20.8%
TOTAL, EXPENDITURES			227,673.00	221,885.00	-2.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,788.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,788.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,788.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	221,685.00	221,685.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			221,885.00	221,885.00	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		259,673.00	260,533.00	0.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		(32,000.00)	(38,648.00)	20.8%
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			227,673.00	221,885.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,788.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,788.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,788.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	936,000.00	936,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	518,600.00	518,600.00	0.0%
5) TOTAL, REVENUES			1,524,600.00	1,524,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	763,933.00	774,598.00	1.4%
3) Employee Benefits		3000-3999	239,714.00	253,787.00	5.9%
4) Books and Supplies		4000-4999	518,000.00	518,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,500.00	50,500.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	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	(82,285.00)	New
9) TOTAL, EXPENDITURES			1,582,147.00	1,524,600.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,547.00)	0.00	-100.0%
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)			(57,547.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,324.00	28,777.00	-66.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,324.00	28,777.00	-66.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,324.00	28,777.00	-66.7%
2) Ending Balance, June 30 (E + F1e)			28,777.00	28,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	12,919.41	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,357.59	28,777.00	87.4%
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	257,199.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	500.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	200.00		
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	12,919.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			270,819.30		
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	297,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			297,000.00		
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)			(26,180.70)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	936,000.00	936,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			936,000.00	936,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	70,000.00	70,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	500,000.00	500,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,000.00	18,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			518,600.00	518,600.00	0.0%
TOTAL, REVENUES			1,524,600.00	1,524,600.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	634,921.00	639,719.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	109,633.00	111,789.00	2.0%
Clerical, Technical and Office Salaries		2400	19,379.00	23,090.00	19.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			763,933.00	774,598.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	78,816.00	90,442.00	14.8%
OASDI/Medicare/Alternative		3301-3302	52,861.00	53,341.00	0.9%
Health and Welfare Benefits		3401-3402	93,033.00	93,220.00	0.2%
Unemployment Insurance		3501-3502	346.00	349.00	0.9%
Workers' Compensation		3601-3602	14,658.00	16,435.00	12.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			239,714.00	253,787.00	5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,000.00	12,000.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.0%
Food		4700	500,000.00	500,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			518,000.00	518,000.00	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	2,500.00	2,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	38,000.00	-5.0%
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	8,000.00	10,000.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,500.00	50,500.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	(82,285.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(82,285.00)	New
TOTAL, EXPENDITURES			1,582,147.00	1,524,600.00	-3.6%

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	936,000.00	936,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	518,600.00	518,600.00	0.0%
5) TOTAL, REVENUES			1,524,600.00	1,524,600.00	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		1,582,147.00	1,606,885.00	1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	(82,285.00)	New
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			1,582,147.00	1,524,600.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,547.00)	0.00	-100.0%
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)			(57,547.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,324.00	28,777.00	-66.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,324.00	28,777.00	-66.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,324.00	28,777.00	-66.7%
2) Ending Balance, June 30 (E + F1e)			28,777.00	28,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	12,919.41	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,357.59	28,777.00	87.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	15,357.59	28,777.00
Total, Restricted Balance		15,357.59	28,777.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,500.00	25.0%
5) TOTAL, REVENUES			2,000.00	2,500.00	25.0%
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	90,000.00	180,000.00	100.0%
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			90,000.00	180,000.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,000.00)	(177,500.00)	101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	225,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			225,000.00	225,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,000.00	47,500.00	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	778,698.00	915,698.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			778,698.00	915,698.00	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			778,698.00	915,698.00	17.6%
2) Ending Balance, June 30 (E + F1e)			915,698.00	963,198.00	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	915,698.00	963,198.00	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	734,944.16		
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			734,944.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			734,944.16		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,500.00	25.0%
TOTAL, REVENUES			2,000.00	2,500.00	25.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,000.00	180,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,000.00	180,000.00	100.0%
CAPITAL OUTLAY					
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)					
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			90,000.00	180,000.00	100.0%

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	225,000.00	225,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			225,000.00	225,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			225,000.00	225,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,500.00	25.0%
5) TOTAL, REVENUES			2,000.00	2,500.00	25.0%
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		90,000.00	180,000.00	100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			90,000.00	180,000.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,000.00)	(177,500.00)	101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	225,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			225,000.00	225,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,000.00	47,500.00	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	778,698.00	915,698.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			778,698.00	915,698.00	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			778,698.00	915,698.00	17.6%
2) Ending Balance, June 30 (E + F1e)			915,698.00	963,198.00	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	915,698.00	963,198.00	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
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	205,000.00	155,000.00	-24.4%
5) TOTAL, REVENUES			205,000.00	155,000.00	-24.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,000.00	55,000.00	0.0%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	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			110,000.00	110,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,000.00	45,000.00	-52.6%
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)			95,000.00	45,000.00	-52.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,390,032.00	1,485,032.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,390,032.00	1,485,032.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,390,032.00	1,485,032.00	6.8%
2) Ending Balance, June 30 (E + F1e)			1,485,032.00	1,530,032.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,485,032.00	1,530,032.00	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,528,443.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,528,443.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,528,443.24		

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	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	200,000.00	150,000.00	-25.0%
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			205,000.00	155,000.00	-24.4%
TOTAL, REVENUES			205,000.00	155,000.00	-24.4%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	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	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,000.00	55,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	55,000.00	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			55,000.00	55,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			110,000.00	110,000.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	205,000.00	155,000.00	-24.4%
5) TOTAL, REVENUES			205,000.00	155,000.00	-24.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		110,000.00	110,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			110,000.00	110,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			95,000.00	45,000.00	-52.6%
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)			95,000.00	45,000.00	-52.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,390,032.00	1,485,032.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,390,032.00	1,485,032.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,390,032.00	1,485,032.00	6.8%
2) Ending Balance, June 30 (E + F1e)			1,485,032.00	1,530,032.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,485,032.00	1,530,032.00	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,448.00	8,927.00	5.7%
4) Other Local Revenue		8600-8799	1,637,694.00	1,656,766.00	1.2%
5) TOTAL, REVENUES			1,646,142.00	1,665,693.00	1.2%
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	1,648,300.00	1,626,050.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,648,300.00	1,626,050.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,158.00)	39,643.00	-1937.0%
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)			(2,158.00)	39,643.00	-1937.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,210.00	2,130,052.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,210.00	2,130,052.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,210.00	2,130,052.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,130,052.00	2,169,695.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,130,052.00	2,169,695.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,810,130.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,810,130.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,810,130.72		

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	8,448.00	8,927.00	5.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,448.00	8,927.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,502,478.00	1,535,180.00	2.2%
Unsecured Roll		8612	105,216.00	86,586.00	-17.7%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	25,000.00	32,000.00	28.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,000.00	3,000.00	-40.0%
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			1,637,694.00	1,656,766.00	1.2%
TOTAL, REVENUES			1,646,142.00	1,665,693.00	1.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	950,000.00	905,000.00	-4.7%
Bond Interest and Other Service Charges		7434	698,300.00	721,050.00	3.3%
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)			1,648,300.00	1,626,050.00	-1.3%
TOTAL, EXPENDITURES			1,648,300.00	1,626,050.00	-1.3%

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	8,448.00	8,927.00	5.7%
4) Other Local Revenue		8600-8799	1,637,694.00	1,656,766.00	1.2%
5) TOTAL, REVENUES			1,646,142.00	1,665,693.00	1.2%
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	1,648,300.00	1,626,050.00	-1.3%
10) TOTAL, EXPENDITURES			1,648,300.00	1,626,050.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,158.00)	39,643.00	-1937.0%
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)			(2,158.00)	39,643.00	-1937.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,210.00	2,130,052.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,210.00	2,130,052.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,210.00	2,130,052.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,130,052.00	2,169,695.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,130,052.00	2,169,695.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	295,000.00	275,000.00	-6.8%
5) TOTAL, REVENUES			295,000.00	275,000.00	-6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	295,000.00	275,000.00	-6.8%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			295,000.00	275,000.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	80,000.00	80,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,000.00	80,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			80,000.00	80,000.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			80,000.00	80,000.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	80,000.00	80,000.00	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	32,166.31		
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	(216,362.66)		
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			(184,196.35)		
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	3,277.78		
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			3,277.78		
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)			(187,474.13)		

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	295,000.00	275,000.00	-6.8%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			295,000.00	275,000.00	-6.8%
TOTAL, REVENUES			295,000.00	275,000.00	-6.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	295,000.00	275,000.00	-6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,000.00	275,000.00	-6.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			295,000.00	275,000.00	-6.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	295,000.00	275,000.00	-6.8%
5) TOTAL, REVENUES			295,000.00	275,000.00	-6.8%
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		295,000.00	275,000.00	-6.8%
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			295,000.00	275,000.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	80,000.00	80,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,000.00	80,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			80,000.00	80,000.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			80,000.00	80,000.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	80,000.00	80,000.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,553,525.00	5,309,317.00	16.6%
5) TOTAL, REVENUES			4,553,525.00	5,309,317.00	16.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,551,000.00	5,305,792.00	16.6%
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			4,551,000.00	5,305,792.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,525.00	3,525.00	39.6%
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)			2,525.00	3,525.00	39.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	958,596.00	961,121.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			958,596.00	961,121.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			958,596.00	961,121.00	0.3%
2) Ending Net Position, June 30 (E + F1e)			961,121.00	964,646.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	961,121.00	964,646.00	0.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	583,775.21		
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			583,775.21		
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)			583,775.21		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,525.00	3,525.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,550,000.00	5,305,792.00	16.6%
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			4,553,525.00	5,309,317.00	16.6%
TOTAL, REVENUES			4,553,525.00	5,309,317.00	16.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,551,000.00	5,305,792.00	16.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,551,000.00	5,305,792.00	16.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,551,000.00	5,305,792.00	16.6%

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	4,553,525.00	5,309,317.00	16.6%
5) TOTAL, REVENUES			4,553,525.00	5,309,317.00	16.6%
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		4,551,000.00	5,305,792.00	16.6%
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			4,551,000.00	5,305,792.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,525.00	3,525.00	39.6%
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)			2,525.00	3,525.00	39.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	958,596.00	961,121.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			958,596.00	961,121.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			958,596.00	961,121.00	0.3%
2) Ending Net Position, June 30 (E + F1e)			961,121.00	964,646.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	961,121.00	964,646.00	0.4%

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,540.30	3,563.95	3,563.95	3,563.95	3,563.95	3,563.95
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)	3,540.30	3,563.95	3,563.95	3,563.95	3,563.95	3,563.95
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.38	5.38	5.38	5.38	5.38	5.38
c. Special Education-NPS/LCI	0.39	0.39	0.39	0.39	0.39	0.39
d. Special Education Extended Year	3.57	3.57	3.57	3.57	3.57	3.57
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)	9.34	9.34	9.34	9.34	9.34	9.34
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,549.64	3,573.29	3,573.29	3,573.29	3,573.29	3,573.29
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 P-2 ADA	2015-16 Estimated Actuals Annual ADA	2015-16 Estimated Actuals Funded ADA	2016-17 Budget Estimated P-2 ADA	2016-17 Budget Estimated Annual ADA	2016-17 Budget 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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,989,422.00	301	0.00	303	22,989,422.00	305	736,508.00		307	22,252,914.00	309
2000 - Classified Salaries	9,226,815.00	311	85,673.00	313	9,141,142.00	315	763,930.00		317	8,377,212.00	319
3000 - Employee Benefits	7,393,640.00	321	13,718.00	323	7,379,922.00	325	331,900.00		327	7,048,022.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,739,382.00	331	200.00	333	2,739,182.00	335	533,062.00		337	2,206,120.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,507,255.00	341	0.00	343	2,507,255.00	345	267,669.00		347	2,239,586.00	349
				TOTAL	44,756,923.00	365			TOTAL	42,123,854.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	19,763,190.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,657,160.00	380
3. STRS	3101 & 3102	2,075,595.00	382
4. PERS	3201 & 3202	370,213.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	582,451.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,576,616.00	385
7. Unemployment Insurance	3501 & 3502	11,698.00	390
8. Workers' Compensation Insurance	3601 & 3602	489,651.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		27,526,574.00	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)		236,240.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		27,290,334.00	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		64.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	64.79%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,123,854.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,404,920.00	301	0.00	303	23,404,920.00	305	341,476.00		307	23,063,444.00	309
2000 - Classified Salaries	9,372,645.00	311	89,892.00	313	9,282,753.00	315	795,460.00		317	8,487,293.00	319
3000 - Employee Benefits	8,230,558.00	321	16,001.00	323	8,214,557.00	325	299,080.00		327	7,915,477.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,340,333.00	331	10,200.00	333	2,330,133.00	335	384,750.00		337	1,945,383.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,349,114.00	341	0.00	343	2,349,114.00	345	190,669.00		347	2,158,445.00	349
				TOTAL	45,581,477.00	365			TOTAL	43,570,042.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	20,072,455.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,473,108.00	380
3. STRS	3101 & 3102	2,436,447.00	382
4. PERS	3201 & 3202	375,925.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	534,533.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,562,479.00	385
7. Unemployment Insurance	3501 & 3502	11,001.00	390
8. Workers' Compensation Insurance	3601 & 3602	516,213.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		27,982,161.00	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)		256,695.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		27,725,466.00	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		63.63%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	63.63%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	43,570,042.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,611,644.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 37,998,233.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.24%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,037,205.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	172,636.94
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,209,841.94
9.	Carry-Forward Adjustment (Part IV, Line F)	12,071.22
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,221,913.16
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,023,592.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,119,301.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,983,134.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	99,591.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	430,065.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,898,989.06
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	259,673.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,572,147.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	44,386,492.06
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	4.98%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.01%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,209,841.94
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	101,449.57
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative	12,071.22
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.42%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	12,071.22

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

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

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	12,071.22

Approved indirect cost rate: 5.18%
Highest rate used in any program: 2.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	320,349.00	7,739.00	2.42%
01	4035	130,272.00	2,599.00	2.00%
01	4201	13,031.00	185.00	1.42%
01	4203	146,034.00	1,686.00	1.15%
12	6105	259,673.00	(32,000.00)	-12.32%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	525,384.00		153,862.00	679,246.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		525,384.00	0.00	153,862.00	679,246.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	450,384.00			450,384.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	75,000.00			75,000.00
4. Books and Supplies	4000-4999	0.00		153,862.00	153,862.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		525,384.00	0.00	153,862.00	679,246.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,823,506.00	3.06%	37,949,210.00	1.08%	38,357,215.00
2. Federal Revenues	8100-8299	185.00	0.00%	185.00	0.00%	185.00
3. Other State Revenues	8300-8599	1,356,910.00	-55.27%	606,910.00	5.00%	637,255.00
4. Other Local Revenues	8600-8799	1,492,775.00	0.00%	1,492,775.00	5.00%	1,567,414.00
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	(7,324,796.00)	0.00%	(7,324,796.00)	6.18%	(7,777,348.00)
6. Total (Sum lines A1 thru A5c)		32,348,580.00	1.16%	32,724,284.00	0.18%	32,784,721.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,500,401.00		19,642,851.00
b. Step & Column Adjustment				142,450.00		142,450.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,500,401.00	0.73%	19,642,851.00	0.73%	19,785,301.00
2. Classified Salaries						
a. Base Salaries				5,727,859.00		5,770,409.00
b. Step & Column Adjustment				42,550.00		42,550.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,727,859.00	0.74%	5,770,409.00	0.74%	5,812,959.00
3. Employee Benefits	3000-3999	6,135,679.00	4.56%	6,415,679.00	4.36%	6,695,679.00
4. Books and Supplies	4000-4999	1,765,947.00	18.86%	2,098,947.00	-20.96%	1,658,947.00
5. Services and Other Operating Expenditures	5000-5999	1,661,882.00	0.00%	1,661,882.00	-18.05%	1,361,882.00
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	107,758.00	0.00%	107,758.00	0.00%	107,758.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,000.00	0.00%	225,000.00	0.00%	225,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,164,526.00	2.27%	35,962,526.00	-0.76%	35,687,526.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,815,946.00)		(3,238,242.00)		(2,902,805.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,495,829.00		7,679,883.00		4,441,641.00
2. Ending Fund Balance (Sum lines C and D1)		7,679,883.00		4,441,641.00		1,538,836.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
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	2,765,335.00		1,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	4,914,548.00		3,441,641.00		1,538,836.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,679,883.00		4,441,641.00		1,538,836.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,914,548.00		3,441,641.00		1,538,836.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,914,548.00		3,441,641.00		1,538,836.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

This multi year projection was developed making the following assumptions: Enrollment projections remain flat over the three years. A 2% growth factor was used to determine property tax revenues for each year. Beginning in 2017-18 revenues are reduced each year by $355,000 due to a phase out of Prop 30 tax provisions sunsetting. One time revenues are included in the 2016-17 budget and are subsequently removed in 2017-18 and do not carry forward into 2018-19. Salaries and beneifits are increased each year to account for step and column increases as well as increases in the cost for PERS and STRS retirment contributions. Educator effectiveness funding of $341,994 is expected to be spent during the 2017-18 and is then removed from restricted spending in 2018-19. Reductions in non salary expenditure amounts represent the end of supplementatal discrationary spending as the remaining funds will be used to support deficit spending.

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	667,926.00	0.00%	667,926.00	0.00%	667,926.00
2. Federal Revenues	8100-8299	1,249,379.00	0.00%	1,249,379.00	2.27%	1,277,798.00
3. Other State Revenues	8300-8599	1,420,943.00	0.00%	1,420,943.00	0.00%	1,420,943.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	
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	7,324,796.00	0.00%	7,324,796.00	6.18%	7,777,348.00
6. Total (Sum lines A1 thru A5c)		10,663,044.00	0.00%	10,663,044.00	4.51%	11,144,015.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,904,519.00		3,947,019.00
b. Step & Column Adjustment				42,500.00		42,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,904,519.00	1.09%	3,947,019.00	1.08%	3,989,519.00
2. Classified Salaries						
a. Base Salaries				3,644,786.00		3,687,286.00
b. Step & Column Adjustment				42,500.00		42,500.00
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	3,644,786.00	1.17%	3,687,286.00	1.15%	3,729,786.00
3. Employee Benefits	3000-3999	2,094,879.00	5.73%	2,214,879.00	5.42%	2,334,879.00
4. Books and Supplies	4000-4999	520,886.00	65.66%	862,880.00	-39.63%	520,886.00
5. Services and Other Operating Expenditures	5000-5999	566,299.00	0.00%	566,299.00	0.00%	566,299.00
6. Capital Outlay	6000-6999	18,500.00	0.00%	18,500.00	0.00%	18,500.00
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	13,175.00	0.00%	13,175.00	0.00%	13,175.00
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)		10,763,044.00	5.08%	11,310,038.00	-1.21%	11,173,044.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(100,000.00)		(646,994.00)		(29,029.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		776,023.00		676,023.00		29,029.00
2. Ending Fund Balance (Sum lines C and D1)		676,023.00		29,029.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	676,023.00		29,029.00		
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)		676,023.00		29,029.00		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.

This multi year projection was developed making the following assumptions: Enrollment projections remain flat over the three years. A 2% growth factor was used to determine property tax revenues for each year. Beginning in 2017-18 revenues are reduced each year by $355,000 due to a phase out of Prop 30 tax provisions sunsetting. One time revenues are included in the 2016-17 budget and are subsequently removed in 2017-18 and do not carry forward into 2018-19. Salaries and beneifits are increased each year to account for step and column increases as well as increases in the cost for PERS and STRS retirment contributions. Educator effectiveness funding of $341,994 is expected to be spent during the 2017-18 and is then removed from restricted spending in 2018-19. Reductions in non salary expenditure amounts represent the end of supplementatal discrationary spending as the remaining funds will be used to support deficit spending.

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	37,491,432.00	3.00%	38,617,136.00	1.06%	39,025,141.00
2. Federal Revenues	8100-8299	1,249,564.00	0.00%	1,249,564.00	2.27%	1,277,983.00
3. Other State Revenues	8300-8599	2,777,853.00	-27.00%	2,027,853.00	1.50%	2,058,198.00
4. Other Local Revenues	8600-8799	1,492,775.00	0.00%	1,492,775.00	5.00%	1,567,414.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		43,011,624.00	0.87%	43,387,328.00	1.25%	43,928,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,404,920.00		23,589,870.00
b. Step & Column Adjustment				184,950.00		184,950.00
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	23,404,920.00	0.79%	23,589,870.00	0.78%	23,774,820.00
2. Classified Salaries						
a. Base Salaries				9,372,645.00		9,457,695.00
b. Step & Column Adjustment				85,050.00		85,050.00
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	9,372,645.00	0.91%	9,457,695.00	0.90%	9,542,745.00
3. Employee Benefits	3000-3999	8,230,558.00	4.86%	8,630,558.00	4.63%	9,030,558.00
4. Books and Supplies	4000-4999	2,286,833.00	29.52%	2,961,827.00	-26.40%	2,179,833.00
5. Services and Other Operating Expenditures	5000-5999	2,228,181.00	0.00%	2,228,181.00	-13.46%	1,928,181.00
6. Capital Outlay	6000-6999	58,500.00	0.00%	58,500.00	0.00%	58,500.00
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	120,933.00	0.00%	120,933.00	0.00%	120,933.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,000.00	0.00%	225,000.00	0.00%	225,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,927,570.00	2.93%	47,272,564.00	-0.87%	46,860,570.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,915,946.00)		(3,885,236.00)		(2,931,834.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,271,852.00		8,355,906.00		4,470,670.00
2. Ending Fund Balance (Sum lines C and D1)		8,355,906.00		4,470,670.00		1,538,836.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	676,023.00		29,029.00		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	2,765,335.00		1,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,914,548.00		3,441,641.00		1,538,836.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,355,906.00		4,470,670.00		1,538,836.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,914,548.00		3,441,641.00		1,538,836.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,914,548.00		3,441,641.00		1,538,836.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.70%		7.28%		3.28%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		21,950,000.00		21,950,000.00		21,950,000.00
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)		3,563.95		3,573.29		3,573.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,927,570.00		47,272,564.00		46,860,570.00
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)		45,927,570.00		47,272,564.00		46,860,570.00
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)		1,377,827.10		1,418,176.92		1,405,817.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,377,827.10		1,418,176.92		1,405,817.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,117,302.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,574,253.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	99,591.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	90,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	230,788.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				420,379.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	57,547.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				43,180,217.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,573.29
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,084.16

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	40,297,377.33	11,281.71
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	40,297,377.33	11,281.71
B. Required effort (Line A.2 times 90%)	36,267,639.60	10,153.54
C. Current year expenditures (Line I.E and Line II.B)	43,180,217.00	12,084.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	32,000.00	0.00				
Other Sources/Uses Detail					0.00	230,788.00		
Fund Reconciliation							364,060.32	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	(32,000.00)				
Other Sources/Uses Detail					5,788.00	0.00		
Fund Reconciliation							0.00	63,782.54
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	297,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					225,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,277.78
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	32,000.00	(32,000.00)	230,788.00	230,788.00	364,060.32	364,060.32

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	120,933.00	0.00				
Other Sources/Uses Detail					0.00	225,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	(38,648.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	(82,285.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					225,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	120,933.00	(120,933.00)	225,000.00	225,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,564
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	**3,488.47**	**3,534.08**	**N/A**	**Met**
Second Prior Year (2014-15)				
District Regular	3,563.08	3,568.49		
Charter School				
Total ADA	**3,563.08**	**3,568.49**	**N/A**	**Met**
First Prior Year (2015-16)				
District Regular	3,596.37	3,563.95		
Charter School		0.00		
Total ADA	**3,596.37**	**3,563.95**	**0.9%**	**Met**
Budget Year (2016-17)				
District Regular	3,563.95			
Charter School	0.00			
Total ADA	**3,563.95**			

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): 3,564

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	**3,610**	**3,642**	**N/A**	**Met**
Second Prior Year (2014-15)				
District Regular	3,701	3,701		
Charter School				
Total Enrollment	**3,701**	**3,701**	**0.0%**	**Met**
First Prior Year (2015-16)				
District Regular	3,686	3,684		
Charter School				
Total Enrollment	**3,686**	**3,684**	**0.1%**	**Met**
Budget Year (2016-17)				
District Regular	3,684			
Charter School				
Total Enrollment	**3,684**			

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)	**3,534**	**3,642**	**97.0%**
Second Prior Year (2014-15)			
District Regular	3,568	3,701	
Charter School			
Total ADA/Enrollment	**3,568**	**3,701**	**96.4%**
First Prior Year (2015-16)			
District Regular	3,540	3,684	
Charter School	0		
Total ADA/Enrollment	**3,540**	**3,684**	**96.1%**
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**97.0%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	3,564	3,684		
Charter School	0			
Total ADA/Enrollment	**3,564**	**3,684**	**96.7%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	3,573	3,684		
Charter School				
Total ADA/Enrollment	**3,573**	**3,684**	**97.0%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	3,573	3,684		
Charter School				
Total ADA/Enrollment	**3,573**	**3,684**	**97.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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? Yes

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)	30,124,833.00	30,430,991.00	31,154,683.00

Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	3,573.29	3,573.29	3,583.78	3,583.78
b. Prior Year ADA (Funded)		3,573.29	3,573.29	3,583.78
c. Difference (Step 1a minus Step 1b)		0.00	10.49	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.29%	0.00%

Step 2 - Change in Funding Level		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)	Not Applicable			
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	0.00%	0.29%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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)	33,852,800.00	33,829,176.00	34,505,759.52	35,195,874.71
Percent Change from Previous Year		**-0.07%**	**2.00%**	**2.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**-1.07% to .93%**	**1.00% to 3.00%**	**1.00% to 3.00%**

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)	36,847,258.00	36,823,506.00	37,949,210.00	38,357,215.00
District's Projected Change in LCFF Revenue:		-0.06%	3.06%	1.08%
Basic Aid Standard:		**-1.07% to .93%**	**1.00% to 3.00%**	**1.00% to 3.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Projected property tax are projected to fluctuate in the out years.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2013-14)	25,021,348.24	27,256,988.57	91.8%
Second Prior Year (2014-15)	27,209,190.21	30,005,420.73	90.7%
First Prior Year (2015-16)	30,074,405.00	34,002,689.00	88.4%
		Historical Average Ratio:	90.3%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.3% to 93.3%**	**85.3% to 95.3%**	**85.3% to 95.3%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	31,363,939.00	34,939,526.00	89.8%	Met
1st Subsequent Year (2017-18)	31,828,939.00	35,737,526.00	89.1%	Met
2nd Subsequent Year (2018-19)	32,293,939.00	35,462,526.00	91.1%	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):	0.00%	0.29%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-9.71% to 10.29%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-4.71% to 5.29%	-5.00% to 5.00%

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)	1,298,757.00		
Budget Year (2016-17)	1,249,564.00	-3.79%	No
1st Subsequent Year (2017-18)	1,249,564.00	0.00%	No
2nd Subsequent Year (2018-19)	1,277,983.00	2.27%	No

Explanation: (required if Yes) No carryover assumed in 2016-17.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	4,446,415.00		
Budget Year (2016-17)	2,777,853.00	-37.53%	Yes
1st Subsequent Year (2017-18)	2,027,853.00	-27.00%	Yes
2nd Subsequent Year (2018-19)	2,058,198.00	1.50%	No

Explanation: (required if Yes) Loss of One-Time mamdated cost in 2016-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	1,957,600.00		
Budget Year (2016-17)	1,492,775.00	-23.74%	Yes
1st Subsequent Year (2017-18)	1,492,775.00	0.00%	No
2nd Subsequent Year (2018-19)	1,567,414.00	5.00%	No

Explanation: (required if Yes) Loss of rental income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	2,679,382.00		
Budget Year (2016-17)	2,286,833.00	-14.65%	Yes
1st Subsequent Year (2017-18)	2,961,827.00	29.52%	Yes
2nd Subsequent Year (2018-19)	2,179,833.00	-26.40%	Yes

Explanation: (required if Yes) One time purchases in technology with one time discreationary funds.

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

First Prior Year (2015-16)	2,475,255.00		
Budget Year (2016-17)	2,228,181.00	-9.98%	Yes
1st Subsequent Year (2017-18)	2,228,181.00	0.00%	No
2nd Subsequent Year (2018-19)	1,928,181.00	-13.46%	Yes

Explanation: (required if Yes)
One-Time expenditures for legal services, curriculum, technology and campus safety.

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)	7,702,772.00		
Budget Year (2016-17)	5,520,192.00	-28.33%	Not Met
1st Subsequent Year (2017-18)	4,770,192.00	-13.59%	Not Met
2nd Subsequent Year (2018-19)	4,903,595.00	2.80%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	5,154,637.00		
Budget Year (2016-17)	4,515,014.00	-12.41%	Not Met
1st Subsequent Year (2017-18)	5,190,008.00	14.95%	Not Met
2nd Subsequent Year (2018-19)	4,108,014.00	-20.85%	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)
No carryover assumed in 2016-17.

Explanation: Other State Revenue (linked from 6B if NOT met)
Loss of One-Time mamdated cost in 2016-17.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Loss of rental income.

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)
One time purchases in technology with one time discreationary funds.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
One-Time expenditures for legal services, curriculum, technology and campus safety.

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? — Yes

   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) — 21,950,000.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	45,927,570.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
c. Net Budgeted Expenditures and Other Financing Uses	45,927,570.00	1,377,827.10	1,378,341.64	1,377,827.10

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	1,491,057.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,181,916.27	8,883,411.40	0.00
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	7,603,420.00
	c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	d. Available Reserves (Lines 1a through 1c)	8,181,916.27	8,883,411.40	7,603,420.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,352,956.20	42,373,084.17	45,117,302.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	20,711,726.00	21,418,249.00	21,950,000.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	59,064,682.20	63,791,333.17	67,067,302.00
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	13.9%	13.9%	11.3%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.6%**	**4.6%**	**3.8%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	2,235,318.78	27,382,988.57	N/A	Met
Second Prior Year (2014-15)	747,523.13	30,231,420.73	N/A	Met
First Prior Year (2015-16)	(160,760.00)	34,233,477.00	0.5%	Met
Budget Year (2016-17) (Information only)	(2,815,946.00)	35,164,526.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 3,573

District's Fund Balance Standard Percentage Level: **1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2013-14)	5,047,654.00	7,673,746.49	N/A	Met
Second Prior Year (2014-15)	8,059,802.00	9,909,065.27	N/A	Met
First Prior Year (2015-16)	10,656,589.00	10,656,589.00	0.0%	Met
Budget Year (2016-17) (Information only)	10,495,829.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	3,564		
District's Reserve Standard Percentage Level:	**3%**	**5%**	**5%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
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)	21,950,000.00	21,950,000.00	21,950,000.00

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)	45,927,570.00	47,272,564.00	46,860,570.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,927,570.00	47,272,564.00	46,860,570.00
4.	Reserve Standard Percentage Level	3%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,377,827.10	2,363,628.20	2,343,028.50
6.	Reserve Standard - by Amount ($66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,377,827.10**	**2,363,628.20**	**2,343,028.50**

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,914,548.00	3,441,641.00	1,538,836.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,914,548.00	3,441,641.00	1,538,836.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.70%	7.28%	3.28%
District's Reserve Standard (Section 10B, Line 7):	**1,377,827.10**	**2,363,628.20**	**2,343,028.50**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Negotiated salary increases in 2015-16 and the phase out of Prop 30 tax provisions will draw down on the reserve amount. Necessary reductions in non-salary expenditures will be made at First Interim.

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)	(7,187,764.00)			
Budget Year (2016-17)	(7,324,796.00)	137,032.00	1.9%	Met
1st Subsequent Year (2017-18)	(7,324,796.00)	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	(7,777,348.00)	452,552.00	6.2%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2015-16)	225,000.00			
Budget Year (2016-17)	225,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	225,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	225,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. 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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases				
Certificates of Participation				
General Obligation Bonds	15	Bond Fund 6851 - Object 8571-8660	Object 7440-7439	17,650,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	General Fund 6801-Object 8011-8699	Object 1000-3999	101,724
Other Long-term Commitments (do not include OPEB):				
TOTAL:				17,751,724

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,663,493	1,662,000	1,668,500	1,678,950
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10,000	10,000	10,000	10,000
Other Long-term Commitments (continued):				
Total Annual Payments:	1,673,493	1,672,000	1,678,500	1,688,950
Has total annual payment increased over prior year (2015-16)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond Payments have been set by County, Payment of about 1.7 million are expected over the next several years.

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) — No

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

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

5. OPEB Contributions

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

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	217.0	217.0	217.0	217.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
6.	Cost of a one percent increase in salary and statutory benefits	206,274		
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	2,480,000	2,480,000	2,480,000
3.	Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4.	Percent projected change in H&W cost over prior year	7.5%	7.5%	7.5%

Certificated (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	165,600	165,600	165,600
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	161.8	163.8	163.8	163.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

   If Yes, date of Superintendent and CBO certification:

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

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 88,000

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	1,495,000	1,495,000	1,495,000
3. Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4. Percent projected change in H&W cost over prior year	7.5%	7.5%	7.5%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	86,400	86,400	86,400
3. Percent change in step & column over prior year	100.0%	0.0%	0.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	20.0	21.0	21.0	21.0

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:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 21,630

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	159,000	159,000	159,000
3. Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4. Percent projected change in H&W cost over prior year	7.5%	7.5%	7.5%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	18,000	18,000	18,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	3,000	3,000	3,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 08, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2016 Financial Reporting Software - 2016.1.0
6/24/2016 11:13:09 AM **42-69195-0000000**

July 1 Budget
2016-17 Budget
Technical Review Checks

Goleta Union Elementary **Santa Barbara County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	7200-7600	-38,648.00
Explanation: This function has a negative balance due to indirect support			
13	5310	7200-7600	-82,285.00
Explanation: This function has a negative balance due to indirect support			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
6/24/2016 11:14:22 AM **42-69195-0000000**

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Goleta Union Elementary **Santa Barbara County**

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

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

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6286-0-0000-0000-9740	6286	0.00

Explanation:This resource was used to track transportation expenditures formerly categorized as EIA expenditures. Correcting adjustments will be made by year end to move it.

01-6286-0-0000-0000-9791	6286	9.00
01-6286-0-0000-0000-979Z	6286	0.00
01-6286-0-1110-1000-4300	6286	9.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-9740	01	6286	0.00
01-6286-0-0000-0000-9791	01	6286	9.00
01-6286-0-0000-0000-979Z	01	6286	0.00
01-6286-0-1110-1000-4300	01	6286	9.00

Explanation:This resource was used to track transportation expenditures formerly categorized as EIA expenditures. Correcting adjustments will be made by year end to move it.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
66	0000	9320	-216,362.66

Explanation:A journal entry will be made at year end to adjust inventory and reconcile the stores account.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	7200-7600	-32,000.00

Explanation:This function has a negative balance due to indirect support and will be cleared at year end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.