



# WASHINGTON UNIFIED SCHOOL DISTRICT

## ADOPTED BUDGET

FISCAL YEAR  
2016-2017

**WASHINGTON UNIFIED SCHOOL DISTRICT**  
**ADOPTED BUDGET ASSUMPTIONS 2016-2017**  
**WITH NARRATIVE SUMMARY**

*The Washington Unified School District (WUSD) budget was developed using the base program model which the Board of Education approved at its meeting on May 13, 2010. The model has been updated and approved by the Board of Education several times; most recently at their meeting held on June 9, 2016.*

**INTRODUCTION**

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2016-2017, it must recognize that the budget that is being presented is based on Governor Brown's May Revision which was presented on May 13, 2016. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

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

The Prop 98 minimum guarantee for 2016-17 is projected to be \$71.9 billion. The maintenance factor, anticipated to be repaid in full by the end of 2015-2016 in January, is now projected to be \$155 million for 2015-16 and \$908 million for 2016-2017. 2016-2017 will be a Test 3 year.

The May Revision includes a Cost of Living Adjustment (COLA) decrease from 0.47% to 0.00% for both LCFF and categorical program funds. While there is no COLA for 2016-2017, the Local Control Funding Formula (LCFF) gap funding was increased by an additional \$154 million to a total of \$2.98 billion with the May Revision. The gap percentage for 2016-2017 is now estimated at 54.84% and LCFF implementation through 2016-2017 is now projected to be 95.7% complete. Revenues for the District's budget are based on these variables.

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

The Governor's January Budget Proposal consolidated state-subsidized early learning programs (State Preschool, Transitional Kindergarten) into a \$1.6 billion Early Education Block Grant beginning with the 2017-18 year. Throughout the spring the Administration received feedback through various stakeholder meetings and received more than 200 responses on the proposal. In addition State Preschool was decreased by \$4.3 million from the Governor's January proposal due to the decrease in COLA adjustment to 0%. At the time of this narrative's publication, the proposal did not make it into final budget document adopted by the legislature.

The May Revise, as noted above, is the basis for overall budget development for fiscal year 2016-2017. Revenue under the LCFF increased in fiscal 2016-2017 by 6.13%. The Unrestricted General Fund, Fund 01 is balanced with a surplus of \$1,100,447; a result of one-time revenues of \$1,717,124. This financial position allows the Board of Education the opportunity to continue to improve programs and services through the LCAP while balancing with other expenses such as the unfunded retirement liability of the CalSTRS and CalPERS retirement systems, employee salary and benefit enhancements, and restoration of prior unfunded positions.

The major assumptions for the fiscal year 2016-2017 Budget are:

## **GENERAL FUND – FUND 01**

### **UNRESTRICTED REVENUE ASSUMPTIONS**

**LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW** The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-2013 and that it will take eight years to fully fund the LCFF. This is simple in concept but complex in application. The following describes only the basic components of the formula and transition into the LCFF.

The most distinct difference between the former revenue model and the LCFF relates to the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one step in the formula's calculation which has four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth; (3) Percentage of Gap Funding; and (4) COLA.

In addition there are several other factors that are included in the calculation of funding for each school district in the state. For the Washington Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted in the following paragraphs.

**K-3 Grade Span Adjustment (GSA)** The base grant for the K-3 grade span increases by an addition of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Washington Unified School District, the current collective bargaining agreement is to

attempt to maintain a class size ratio of 20:1 in TK through K, 22:1 in 1<sup>st</sup> grade and 2<sup>nd</sup> grade, and 24:1 in 3<sup>rd</sup> grade. The target funding associated with this adjustment for the 2016-2017 fiscal year is estimated at \$2,195,268.

**Supplemental and Concentration Grants** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English learners or as foster youth. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 69.12% unduplicated percentage is expected to generate a concentration grant of 14.12% of its ADA.

The following charts are a result from the LCFF Calculator 2016-2017 Budget Development funding model. The three charts providing data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets.

Washington Unified (72694) - 16/17 Budget Development							v17.1b
LOCAL CONTROL FUNDING FORMULA							2016-17
CALCULATE LCFF TARGET							
					COLA	0.000%	
Unduplicated as % of Enrollment	3 yr average		68.80%	68.80%		<b>2016-17</b>	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	2,331.32	7,083	737	1,076	540	21,997,431	
Grades 4-6	1,745.77	7,189		989	496	15,143,241	
Grades 7-8	1,108.17	7,403		1,019	511	9,898,684	
Grades 9-12	2,141.01	8,578	223	1,211	607	22,735,999	
Subtract NSS	-	-	-			-	
NSS Allowance		-				-	
<b>TOTAL BASE</b>	<b>7,326.27</b>	<b>55,632,448</b>	<b>2,195,628</b>	<b>7,957,143</b>	<b>3,990,137</b>	<b>69,775,356</b>	
Targeted Instructional Improvement Block Grant						-	
Home-to-School Transportation						411,164	
Small School District Bus Replacement Program						-	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>							
						<b>70,186,520</b>	

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$3,870,666, or a 6.13% increase. The increase is a result of the State funding the gap between the entitlement and last year's funding at a rate of 54.84%.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			<b>2016-17</b>
LOCAL CONTROL FUNDING FORMULA TARGET			70,186,520
LOCAL CONTROL FUNDING FORMULA FLOOR			63,128,412
Applied Funding Formula: Floor or Target			FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)			7,058,108
Current Year Gap Funding		54.84%	3,870,666
ECONOMIC RECOVERY PAYMENT			-
<b>LCFF Entitlement before Minimum State Aid provision</b>			<b>66,999,078</b>
<b>CALCULATE STATE AID</b>			
Transition Entitlement			66,999,078
Local Revenue (including RDA)			(10,642,941)
Gross State Aid			56,356,137
TOTAL STATE AID			56,356,137
<b>Additional State Aid (Additional SA)</b>			<b>-</b>
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			66,999,078
CHANGE OVER PRIOR YEAR		6.13%	3,870,698
LCFF Entitlement PER ADA			9,145
PER ADA CHANGE OVER PRIOR YEAR		6.13%	528

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two subsequent years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2016-2017, the MPP amount is \$6,551,888 or 10.91%.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP			
	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 6,551,888	\$ 8,767,671	\$ 5,004,776
Current year Minimum Proportionality Percentage (MPP)	10.91%	14.47%	7.65%

Chart #3 – Minimum Proportionality Percentage (MPP)

**Routine Restricted Maintenance:** LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance account. Effective with the 2015-2016 fiscal year, a gradual increase to the 3% requirement returns. For the Washington Unified School District, the dollar amount to fund RRM is at a 3% rate, or \$2.21M. This funding level is proactive in nature as the language in the State-wide school facility bond, if it passes in November, will require LEAs to adjust to the 3% contribution rate effective for fiscal 2016-2017.

**Enrollment Assumption** For the 2016-2017 fiscal year, enrollment is anticipated to grow slightly but will be flat for budgeting purposes. For the 2015 CBEDS cycle, enrollment that had been trending upwards turned to a slight decline of 36 students. As such, the budget model was

adjusted to be in line with conservative budgeting practices and maintains the current enrollment levels by grade span. The enrollment to average daily attendance (ADA) is 95.8% which results in the following assumption:

	2015-16	2016-17	2017-18	2018-19
Funded ADA	7,326.27	7,326.27	7,326.27	7,326.27

Chart #4 – ADA Assumptions

**RESTRICTED REVENUE ASSUMPTIONS**

**Special Education** Revenues for special education will continue to be funded outside the LCFF and are projected using the Yolo SELPA AB 602 funding model. Revenues are estimated to be \$2,227,567.

The 0% COLA, previously noted, will mean no increased funding for Special Education programs for 2016-2017. The Governor has called for another study regarding Special Education financing. The Public Policy Institute of California will release its findings in the fall of 2016.

For 2015-2016, the Governor proposes an increase of up to \$28.5 million for a Special Education property tax adjustment. This Proposition 98 General Fund funding would be provided on a contingency basis, for an anticipated shortfall in redevelopment agency property taxes for Special Education Local Plan Areas. Related language provides a mechanism to distribute up to \$28.5 million based on a determination of property taxes reported for Special Education Local Plan Areas as of the second principal apportionment certification in early June.

**Federal Revenues** Federal Special Education revenues are projected at \$1,275,892 and are based on the Yolo SELPA PL94-142 allocation model. Federal NCLB funding (Title I, Title II, Title III, etc.) is estimated to be \$2,284,531.

For 2016-2017, small increases in funding for the Individuals with Disabilities Education Act (approximately \$40 million statewide) and Title I (approximately \$50 million statewide) are expected with level funding for Career and Technical Education. No Budget Control Act sequestration cuts.

Projecting for Fiscal Year 2017 is more difficult. To date, Congress has not been able to pass a 2017 budget resolution. House and Senate Appropriations Committees have started work on the fiscal year 2017 appropriations bills, based on the Bipartisan Budget Act, with higher fiscal year 2017 budget caps for defense and non-defense discretionary programs including education. The higher FY 2017 budget caps provide additional funding options to the Appropriations Committees without sequestration cuts.

**QEIA Funding** The District applied for and received an extension of time to spend down the remaining QEIA funds that had been awarded in prior years. The extension of time runs through fiscal 2016-2017 and is being used for professional development at the Elkhorn Village campus.

**UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS**

The District is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well-

established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the LCAP. These cost(s) will be associated with the requirement to provide increased or improved services associated with the minimum proportional percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

**Local Control Accountability Plan** The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how the District will plan for as well as be held accountable for LCFF funding for all pupils. Accordingly, the District is expected to and has developed a budget and accountability plan for fiscal 2016-2017 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations which have been incorporated into the District's LCAP which has locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils. Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

Prior to being adopted, the LCAP must be presented at a public hearing held by the District's governing board to solicit recommendations and comments from the public. The LCAP and budget public hearings must be held at the same meeting. The public hearing must take place in advance of, and at a meeting separate from, the board meeting to adopt the LCAP and the District's annual budget (EC 42127 and 52062). The LCAP and fiscal 2016-2017 Budget public hearing is being held on June 9, 2016 and the adoption of both plans is scheduled for June 23, 2016.

As a summary statement, the LCAP is intended to address the needs of all students by clearly defining the investments the District will make and the actions it will take to support student success. The District's LCAP process engaged stakeholders, supports transparency and promotes accountability at the local level. This process will assist the District in preparing a performance-based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

**Staffing Assumptions** District enrollment projections are: Grades K-3 – 2,392; Grades 4-8 – 3,030; Grades 9-12 – 2,154 for a total enrollment of 7,576. In comparison to the 2015 CBEDS report, enrollment is expected to grow by 38 students. However, with the prior year decline in enrollment, average-daily-attendance is flat as noted in the Revenue section above.

RCHS is being staffed based on the formula approved in the base program. The formula, assuming an enrollment of 2,055 students, creates a base FTE of 81.79 as seen in the chart on the following page.

**Staffing Formula for River City High School 2016-17**

**Budget Development Version #1**

Staffing formula assumes 9th and 10th grade course requests of 8; 11th grade course requests of 7.8; and 12th grade course requests of 6.7

<b>Base FTE =</b> $\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$
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	Enrollment 2016 Projection	Independent Study		Adjusted Enrollment	Enroll Attrition AVG = 96.45%	Request per Student	Total Requests
		2015 CBEDS	SDC 2015 P-2				
9th grade	552	4	18	539	96.15%	8	4145.988
10th grade	549	10	10	534	96.43%	8	4119.4896
11th grade	526	12	15	506.5	96.65%	7.8	3847.72349
12th grade	428	15	7	409.5	96.65%	6.7	2893.16459
	2055			1989			
<b>Total Requests</b>							<b>15006.3657</b>
Sections Taught per Teacher	6						2501.06095
Class Size	33						75.7897256
Base FTE by Formula						Nearest section	75.79
Additionally Funded FTE							5.00
AFJROTC FTE @ 50% of Staffing							1.00
		2015-2016	81.92			<b>Total FTE</b>	<b>81.79</b>
<i>BOE Approval Date: 6/23/2015</i>						Total Sections	490.738354

Published Date 6/2/2016

Yolo High is being staffed based on the revised formula approved by the Board of Education in March, 2013. The formula, assuming an enrollment of 134 students, creates a base FTE of 9.76.

**Projected Staffing Formula for Yolo Education Center 2016-17**

**Budget Development Version**

Staffing formula assumes 9th, 10th, and 11th grade course requests of 8. For 12th grade, course requests are 6.4.

<b>Base FTE =</b> $\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$
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	Enrollment Budget Projection	New Enrollees	SDC P-2 Enrolled	Adjusted Enrollment	Enroll Attrition AVG = 86.2%	Request per Student	Total Requests
10th grade	28		0	28	82.10%	8	183.904
11th grade	52		0	52	92.22%	8	383.6352
12th grade	48		0	48	80.42%	6.4	247.05024
	134			134			
<b>Total Requests</b>							<b>849.14944</b>
Sections Taught per Teacher	6						141.524907
Class Size	15						9.43499378
Base FTE by Formula						Nearest section	9.43
Categorically Funded FTE							0.33
		2015-2016	9.16			<b>Total FTE</b>	<b>9.76</b>
						Total Sections	58.5899627



The TK-8, TK-5, and TK-2 programs are being staffed at the following ratios:

***Regular Education***

Grade Level	Teacher / Student Ratio
TK – K	20:1
1-2	22:1
3	24:1
4-5	28:1
6 – 8	30:1

***Special Education***

SELPA DIS	Teacher / Student Ratio
Speech K-12	1:55
Speech Pre-School	1:40
Resource Specialist	1:28
SDC – Severe	1:10 / 1:12
SDC – Non Severe	1:12 / 1:15
Occupational Therapy	1:50

Site Administrator staffing is at the level of the base program.

**Salaries and Benefits** The cost of salaries and benefits in the fiscal 2016-2017 Budget are based on actual staffing costs reflective of staff identified in position control. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 2%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2015-2016 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

<b><i>Certificated Employees</i></b>		<b><i>Classified Employees</i></b>	
STRS	12.583%	PERS	13.888%
Medicare	1.450%	Social Security	6.200%
UI	0.05%	Medicare	1.450%
Workers Comp	3.8141%	UI	0.05%
<b>Total Statutory Benefits</b>	<b>17.8971%</b>	Workers Comp	3.8141%
Health & Welfare	\$11,311 annual	<b>Total Statutory Benefits</b>	<b>25.4021%</b>
		Health & Welfare	\$10,920 annual

**Retirement Systems** The Washington Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. Both systems are anticipating increase in rates as shown in the tables below:

**CalSTRS Actual and Proposed Rates**

	2013-14 <i>Actual</i>	2014-15 <i>Actual</i>	2015-16 <i>Actual</i>	2016-17 <i>Actual</i>	2017-18 <i>Proposed</i>	2018-19 <i>Proposed</i>	2019-20 <i>Proposed</i>	2020-21 <i>Proposed</i>
<b>Employer</b>	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
<b>State</b>	3.04%	3.45%	4.89%	6.33%	6.33%	6.33%	6.33%	6.33%
<b>Member (2% at 60)</b>	8.00%	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
<b>Member (2% at 62)</b>	8.00%	8.08%	8.56%	9.21%	9.21%	9.21%	9.21%	9.21%

**CalPERS Actual and Projected Rates**

2013-14 <i>Actual</i>	2014-15 <i>Actual</i>	2015-16 <i>Actual</i>	2016-17 <i>Actual</i>	2017-18 <i>Projected</i>	2018-19 <i>Projected</i>	2019-20 <i>Projected</i>	2020-21 <i>Projected</i>
11.442%	11.771%	11.847%	13.888%	15.50%	17.10%	18.60%	19.80%

The impact to the budget year for the Washington Unified School District is significant. For CalPERS, the rate increase will cost the District as an employer an additional \$127,351. The rate increase in the CalSTRS system will cost the District as an employer an additional \$582,380.

**Site Budgets** For fiscal 2016-2017, site budgets have been developed using the BOE approved funding levels and are budgeted based on the chart to the left.

	<b>2016/17 Unrestricted Site Budgets - Adopted</b>		
	<i>Unrestricted Lottery (RE 1100)</i>	<i>Local Control Funding Formula (RE 0795)</i>	<i>Total Unrestricted Site Budget</i>
<b>Elkhorn Village Elementary</b>	\$ -	\$ 53,471	\$ 53,471
<b>Westfield Village Elementary</b>	-	32,288	32,288
<b>Westmore Oaks Elementary</b>	-	59,535	59,535
<b>Southport Elementary</b>	-	64,811	64,811
<b>Bridgeway Island Elementary</b>	-	81,979	81,979
<b>Stonegate Elementary</b>	-	65,363	65,363
<b>Riverbank Elementary</b>	-	67,016	67,016
<b>River City High</b>	303,775	-	303,775
<b>Yolo High</b> <i>(includes Evergreen Elementary)</i> <i>(includes Evergreen Middle)</i>	18,995	- 473 945	20,412
<b>West Sac Independent Study</b>	-	-	-
<b>Totals:</b>	<b>\$ 322,770</b>	<b>\$ 425,880</b>	<b>\$ 748,650</b>

**Professional Development Plan** The Educational Services team developed a Professional Development Plan for fiscal year 2016-2017 that is funded by five (5) different resources. The plan (see attached Exhibit C) has a value of \$1.4M. Of that, almost \$1M was included in prior year budget(s). The plan’s spectrum includes but is not limited to the new Get Focused Stay Focused program, training on the new Math adoption, EL training, PIQE, CUE, CTE training, AVID training, and Parent Universities.

**Multiyear Projections** Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because it is new and unfamiliar, and it has a varying impact from district to district.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs over the past eight (8) years. For the District, estimated increases in 2017-18 and 2018-19 are \$2.7M and \$1.1M respectively as shown below in Chart #5 – 2016-2017 Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT					
			2017-18		
				2018-19	
LOCAL CONTROL FUNDING FORMULA TARGET			70,734,884		72,437,467
LOCAL CONTROL FUNDING FORMULA FLOOR			66,999,100		69,762,056
Applied Funding Formula: Floor or Target			FLOOR		FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)			3,735,784		2,675,411
Current Year Gap Funding	73.96%		2,762,986	41.22%	1,102,804
ECONOMIC RECOVERY PAYMENT			-		-
<b>LCFF Entitlement before Minimum State Aid provision</b>			<b>69,762,086</b>		<b>70,864,860</b>

CHART #5 – 2016-2017 BUDGET MYP LCFF ENTITLEMENT CALCULATION

As this level of funding is unprecedented and the State’s economy is showing signs of slowing down, an assumption that the trend in LCFF gap funding in future years will materialize is a best case scenario. There are already additional pressures being put on the Legislature to restore prior year funding cuts in areas of the budget other than education.

The Board of Education’s budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a “middle of the road” or “worst-case scenario” so that risk(s) can be highlighted. However, with the trend of the estimated funding gap rate materializing over past years, it has been incorporated into the budget model for fiscal 2016-17. The funding gap is at 80% through 2016-2017 and COLA for the next two years is 1.11% and 2.42% respectively. The MYP for the Budget Report assume a best case scenario and

does not include future salary enhancements and is shown on the chart below: Chart #6 – 2016-2017 Budget MYP.

	<i>Est. Funded Increase @ 6.13%</i>		<i>Est. Funded Increase @ 4.03%</i>		<i>Est. Funded Increase @ 1.57%</i>	
	<u>2016/2017</u>		<u>2017/2018</u>		<u>2018/2019</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$70,061,515	\$ 7,787,640	\$71,135,498	\$ 7,802,065	\$72,263,915	\$ 7,833,863
Total Expenditures / Uses / Sources	68,961,068	7,747,210	71,006,378	7,591,438	73,092,596	7,616,151
<b>Net Increase/Decrease</b>	<b>\$ 1,100,447</b>	<b>\$ 40,430</b>	<b>\$ 129,120</b>	<b>\$ 210,627</b>	<b>\$ (828,681)</b>	<b>\$ 217,712</b>
Beginning Fund Balance	14,467,593	1,259,849	15,568,040	1,300,279	15,697,160	1,510,906
Ending Fund Balance	<b>\$ 15,568,040</b>	<b>\$ 1,300,279</b>	<b>\$ 15,697,160</b>	<b>\$ 1,510,906</b>	<b>\$ 14,868,479</b>	<b>\$ 1,728,618</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainty Reserve	4,933,614	-	5,068,118	-	5,068,118	-
Stores / Cash	-	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	1,300,279	-	1,510,906	-	1,728,618
Set Aside for 1:1 Devices	3,369,688	-	3,242,935	-	2,809,415	-
Set Aside for Common Core	1,075,714	-	1,035,250	-	896,856	-
Set Aside for Capital Investment	3,939,025	-	3,790,856	-	3,284,089	-
Deferred Maintenance Reserve	2,250,000	-	2,500,000	-	2,750,000	-
Unassigned/Unappropriated	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CHART #6 – 2016-2017 BUDGET MYP

**STATEMENT OF EXCESS RESERVES** The annual requirement for a Statement of Excess Reserves can be found as Exhibit B attached to this narrative. The reserve identifies the four (4) areas that the BOE has previously labeled as “Other Assignments.” They are: Deferred Maintenance, Common Core Implementation, Capital Investment (Furniture, Fleet Vehicles, etc.), and 1:1 Devices.

**GENERAL FUND CONCLUSION**

Overall the District's fiscal position is stable. With the influx of revenues in prior years that the Local Control Funding Formula has brought, the District's recovery continued. However, it should be recognized that while Proposition 98 is rising, it does so at a much slower rate. The boost from the maintenance factor is nearly gone and the past years trend to have started with low revenue forecasts that got better appears to be gone. This year the Governor's January forecast is higher than the May Revision revenues.

According to the May Revision, \$908 million in Maintenance Factor payments will remain at the end of 2016-17; \$155 million outstanding with another \$746 million newly created. This statistic conclusively shows that Proposition 98 funding will slow considerably once the Maintenance Factor has been fully paid. Growth will likely be in the range of 2% to 4% annually.

The May Revision projects that the Local Control Funding Formula (LCFF) will be 95.7% implemented in 2016-17. At full implementation the supercharged increases are over and all local educational agencies (LEAs) just get a cost-of-living adjustment (COLA). If this were the case for fiscal 2016-2017, the year-over-year funding increase would have been zero.

Although the Legislative Analyst's Office forecasts surpluses in the State's budget over the short term, the surpluses assume that spending is flat; an assumption that may be a temptation the

Legislature cannot resist. But as the pendulum appears to be swinging in a fiscally negative direction, the District must not only continue to be prudent in the deployment of the Local Control Accountability Plan as well as the developing Strategic Plan, it must begin to recognize the economic slowdown and start to plan to mitigate a future reduction in funding.

## **ALL OTHER FUNDS**

### **ADULT EDUCATION – FUND 11**

#### **REVENUE ASSUMPTIONS**

This year will be the first with the District receiving appropriations that were intended with the enactment of AB104. The Adult Education Fund is anticipated to receive \$328,596 as part of the Capital Adult Education Regional Consortium (CAERC). In addition, other programs formerly housed in the Adult Education Fund that can no longer be supported as an Adult Education program have been moved to the Unrestricted General Fund.

#### **EXPENDITURE ASSUMPTIONS**

Projected expenditures assume 100% of funding will be expended in the current year.

### **CHILD DEVELOPMENT – FUND 12**

#### **REVENUE ASSUMPTIONS**

For the Child Development Fund, revenues are projected to be \$1,392,871; a reduction of 10%. This is due primarily to the loss of funding associated with the UP4WS initiative that was sponsored by the City of West Sacramento and funded by Yolo First 5. When the Yolo First 5 grant was not re-established, this Fund saw a reduction in revenue.

In addition, the fund is currently budgeted to be a deficit program for fiscal 2016-17 in the amount of \$302,225.00. The deficit does not include last minute changes the legislature may include in the State Budget that will increase the revenue stream of the fund.

The Administration will work with the Program Administrator to continue to assess the fund and ensure controls are in place to mitigate and / or eliminate the projected deficit. An update on the status of the deficit will be presented during the First Interim report with an estimate of the potential contribution needed from the General Fund to balance the Child Development Fund.

#### **EXPENDITURE ASSUMPTIONS**

The staffing ratio for preschool program is 1:8.

The staffing for the Child Development program is in line with the anticipated enrollment and takes into consideration partnership agreements with the YCOE HeadStart program and the City's UP4WS program.

## **CAFETERIA – FUND 13**

### **REVENUE ASSUMPTIONS**

Federal revenue was budgeted based on historical participation data.

State and Local Revenues were adjusted based on historical participation as well as third party vending services that the Cafeteria fund provides; i.e. summer food programs; service provided to the West Sacramento Early College Prep Charter; service provided to Holy Cross, etc.

### **EXPENDITURE ASSUMPTIONS**

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided.

## **BUILDING FUND – FUND 21**

In November 2014, the citizens of the City of West Sacramento passed Measure V in support of facility improvements to the schools of the Washington Unified School District. By approval of Measure V by at least 55% of the registered voters voting on the proposition, the District has been authorized to issue and sell bonds of up to \$49,800,000 in aggregate principal amount to provide financing for the specific school facilities projects that were listed in the Bond Project List.

### **REVENUE ASSUMPTIONS**

Bonds were issued in the summer of 2015 and will be issued again in the summer of 2017. The only activity in this fund is an interest allocation.

### **EXPENDITURE ASSUMPTIONS**

As the Board of Education is reevaluating the Measure V program, no expenditures are currently budgeted for the 2016-2017 year with the exception of projects that were already under way. Those projects are:

Riverbank / Alyce Norman Roofing Project - \$125,000.00

Alyce Norman / WSECP Fire Alarm - \$175,000.00

It should also be noted that the current SACS form for Fund 21 are not accurate. The project ending fund balance for 2015-2016 is \$0.00. The actual projected ending fund balance should be \$10,250,000. The variance is creating a negative ending fund balance in 2016-2017. This software issue should be corrected with the unaudited actuals report.

## **CAPITAL FACILITIES – FUND 25**

The payment of developer fees and redevelopment agency proceeds are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a beginning fund balance of \$9,849,192. Currently, the Certificate of Participation (COP) that the district issued for the new high school requires an annual debt service payment, which is made from this fund.

### **REVENUE ASSUMPTIONS**

The budgeted revenue for developer fees to be collected this year is \$1,700,000.

Redevelopment agency fees are estimated at 1,250,000.

Interest earnings are estimated at \$201,500.00

Local earnings are estimated at \$200,000.

### **EXPENDITURE ASSUMPTIONS**

As noted above, the annual COP payment on the new high school is made from this fund. The debt service cost for this year is \$5,052,403 with \$1,095,342 being reimbursed by the City of West Sacramento.

No large projects are planned for fiscal 2015-2016. However, several smaller projects totaling \$723,000 are on the books. They are:

District Office fencing and trash enclosure - \$250,000

Westfield Entrance Reconfiguration - \$250,000

Bridgeway Island Marquee - \$50,000

Bryte CTE Marquee - \$50,000

Westfield Marquee and play structure - \$123,000

## **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40**

### **REVENUE ASSUMPTIONS**

The Emergency Repair Program is a program that was developed as part of a lawsuit settlement by the State of California as well as Prop 39 Energy Efficiency funds. ERP funds were received in 14-15 with the intention to expend in 15-16. Prop 39 funds are being received over a five (5) year period of time.

**EXPENDITURE ASSUMPTIONS**

Close out of the ERP projects is currently happening. Only residual carryover expenses are anticipated. In addition, the Prop 39 Ener4gy Efficiency projects are currently on hold until the economy allows for more favorable pricing.

**DEBT SERVICE – FUND 56**

This fund is the debt service fund for the QSCB and CREB issuance the District issued for Solar Power Phase #1 and #2. This fund is used to accumulate dollars for the balloon payment due on the QSCB in the 15<sup>th</sup> year as well as the annual payments for the CREB.

**REVENUE ASSUMPTIONS**

Revenue from interest earnings and general fund transfers are anticipated to be \$1,357,747.00.

**EXPENDITURE ASSUMPTIONS**

Expenditures for this fund are anticipated to be \$863,920.00.

**WUSD SCHOLARSHIPS – FUND 73**

This fund holds scholarship monies for two trusts: The Reuter Family Trust Fund and the Virginia Ortiz Scholarship Fund. Scholarships are paid from these two trusts to graduating seniors to further their education.

**REVENUE ASSUMPTIONS**

Revenue isn't assumed for this fund, interest rates have been extremely low.

**EXPENDITURE ASSUMPTIONS**

The only expenditures assumed for this fund are the annual scholarship awards in the amount of \$500.00.

**END – ADOPTED BUDGET ASSUMPTIONS – WUSD – 2016-2017**



16-17 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

**206-17 Adopted Budget**  
**For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	9,713,004.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
<b>TOTAL AVAILABLE</b>		<b>9,713,004.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	9,713,004.00
Instructional-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>9,713,004.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>-</b>

District: Washington Unified School District  
 CDS #: 57-72694

**Adopted Budget  
 2016-17 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

**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.**

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2016-17 Adopted Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$15,896,229.40	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$15,896,229.40	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,309,893.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$13,586,336.40	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$2,623,721.08	BP 3461 Fund Balance Reserve to Equal 6.5%
01	General Fund/County School Service Fund	\$2,250,000.00	Deferred Maintenance Set Aside - ERP Projects
01	General Fund/County School Service Fund	\$3,468,892.33	Set Aside for 1:1 Devices - 5 Year Plan
01	General Fund/County School Service Fund	\$1,359,392.38	Set Aside for Common Core Implementation
01	General Fund/County School Service Fund	\$3,884,330.61	Set Aside for Capital Investment: furniture, fleet vehicles, busses.
Total of Substantiated Needs		\$13,586,336.40	

**Remaining Unsubstantiated Balance                      \$0.00                      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.**

WASHINGTON UNIFIED SCHOOL DISTRICT  
PROFESSIONAL DEVELOPMENT PLAN 2016-2017

Program	Budget Responsibility	Funding		Existing			
		Projected Cost	Source	Funding Description	Program	New Program	Total Projected
EL Prof Learning Afterschool	Director, PACE	\$ 20,824.00	4203	Title III	\$ 20,824.00	\$ -	\$ 20,824.00
EL PD Release Days	Director, PACE	13,560.00	4203	Title III	13,560.00	-	13,560.00
EL Specialist PD Days	Director, PACE	11,300.00	0709	Supplemental Concentration	11,300.00	-	11,300.00
CALLI Release Days	Director, PACE	4,068.00	4203	Title III	4,068.00	-	4,068.00
YCOE & SCOE EL PD	Director, PACE	14,464.00	4203	Title III	14,464.00	-	14,464.00
SBAC Training	Director, PACE	8,000.00	0000	LCFF Base	8,000.00	-	8,000.00
SBAC Training Release Day	Director, PACE	4,200.00	0000	LCFF Base	4,200.00	-	4,200.00
Title I Conference	Director, PACE	7,200.00	3010	Title I	7,200.00	-	7,200.00
Title III Conference	Director, PACE	4,800.00	4203	Title III	4,800.00	-	4,800.00
CAASFEP Conference	Director, PACE	4,800.00	3010	Title I	4,800.00	-	4,800.00
CABE	Director, PACE	7,200.00	4203	Title III	7,200.00	-	7,200.00
PIQE	Director, PACE	27,000.00	0709	Supplemental Concentration	27,000.00	-	27,000.00
<b>Total PACE</b>		<b>\$ 127,416.00</b>			<b>\$ 127,416.00</b>	<b>\$ -</b>	<b>\$ 127,416.00</b>
Educational Technology PD	Director, IT	\$ 71,028.00	0709	Supplemental Concentration	\$ 71,028.00	\$ -	\$ 71,028.00
Solano GAFE Summit	Director, IT	11,739.00	0709	Supplemental Concentration	11,739.00	-	11,739.00
Roseville GAFE Summit	Director, IT	8,715.00	0709	Supplemental Concentration	8,715.00	-	8,715.00
Black Label Rockstar	Director, IT	10,000.00	0709	Supplemental Concentration	-	10,000.00	10,000.00
Local Rockstar	Director, IT	3,080.00	0709	Supplemental Concentration	3,080.00	-	3,080.00
Rockstar Speciality Camps	Director, IT	7,160.00	0709	Supplemental Concentration	-	7,160.00	7,160.00
CapCUE TechFest	Director, IT	800.00	0709	Supplemental Concentration	800.00	-	800.00
FailCUE	Director, IT	2,580.00	0709	Supplemental Concentration	2,580.00	-	2,580.00
National CUE	Director, IT	9,850.00	0709	Supplemental Concentration	9,850.00	-	9,850.00
<b>Total IT</b>		<b>\$ 124,952.00</b>	<b>0709</b>	<b>Supplemental Concentration</b>	<b>\$ 107,792.00</b>	<b>\$ 17,160.00</b>	<b>\$ 124,952.00</b>
CTE							
Lead Teacher Prep Time	Director, CTE	\$ 2,071.80	0709	Supplemental Concentration	\$ -	\$ 2,071.80	\$ 2,071.80
GFSF Summer Program Planning	Director, CTE	7,182.24	0709	Supplemental Concentration	-	7,182.24	7,182.24
Self-Study Quick Start Training	Director, CTE	1,243.08	0709	Supplemental Concentration	-	1,243.08	1,243.08
Advanced 2-Day Implementation Training	Director, CTE	960.00	0709	Supplemental Concentration	-	960.00	960.00
Regional GFSF Training for Teachers, Cou	Director, CTE	9,426.69	0709	Supplemental Concentration	-	9,426.69	9,426.69
GFSF Cadre	Director, CTE	7,183.00	0709	Supplemental Concentration	-	7,183.00	7,183.00
APEX Learning Implementation Training	Director, CTE	3,921.54	0709	Supplemental Concentration	-	3,921.54	3,921.54
Implementation Webinars (2)	Director, CTE	310.77	0709	Supplemental Concentration	-	310.77	310.77
Online/Blended Learning Cadre	Director, CTE	2,071.80	0709	Supplemental Concentration	-	2,071.80	2,071.80
Edmentum/Plato Implementation	Director, CTE	3,421.54	0709	Supplemental Concentration	-	3,421.54	3,421.54
Implementation Webinars (2)	Director, CTE	310.77	0709	Supplemental Concentration	-	310.77	310.77
Implementation Training of Chosen Online/	Director, CTE	1,450.26	0709	Supplemental Concentration	-	1,450.26	1,450.26
CTE Cadre	Director, CTE	3,453.00	0709	Supplemental Concentration	-	3,453.00	3,453.00
CTE Mini Bootcamp	Director, CTE	5,334.20	0709	Supplemental Concentration	-	5,334.20	5,334.20
CTE Mini Bootcamp	Director, CTE	5,334.20	0709	Supplemental Concentration	-	5,334.20	5,334.20
CTE Mini Bootcamp	Director, CTE	5,334.20	0709	Supplemental Concentration	-	5,334.20	5,334.20
CTE Bootcamp	Director, CTE	12,585.50	0709	Supplemental Concentration	-	12,585.50	12,585.50
<b>Total CTE</b>		<b>\$ 71,594.59</b>			<b>\$ -</b>	<b>\$ 71,594.59</b>	<b>\$ 71,594.59</b>
AVID Monthly Trainings	Asst Sup, Ed Svcs	\$ 1,946.00	0709	Supplemental Concentration	\$ 1,946.00	\$ -	\$ 1,946.00
AVID Site Membership (6 Sites)	Asst Sup, Ed Svcs	\$ 22,170.00	0709	Supplemental Concentration	22,170.00	-	22,170.00
AVID weekly	Asst Sup, Ed Svcs	\$ 3,054.00	0709	Supplemental Concentration	3,054.00	-	3,054.00
AVID SCOE Collaborative	Asst Sup, Ed Svcs	\$ 10,770.00	0709	Supplemental Concentration	10,770.00	-	10,770.00
AVID District Director Conference	Asst Sup, Ed Svcs	\$ 16,250.00	0709	Supplemental Concentration	16,250.00	-	16,250.00
AVID Summer Institute	Asst Sup, Ed Svcs	\$ 22,274.00	0709	Supplemental Concentration	22,274.00	-	22,274.00
AVID Tutors (6 /sites0	Asst Sup, Ed Svcs	\$ 65,000.00	0709	Supplemental Concentration	65,000.00	-	65,000.00
<b>Total AVID</b>		<b>\$ 141,464.00</b>			<b>\$ 141,464.00</b>	<b>\$ -</b>	<b>\$ 141,464.00</b>
Curriculum Council	Asst Sup, Ed Svcs	\$ 750.00	0000	LCFF Base	\$ 750.00	\$ -	\$ 750.00
Math Monthly Grade level Mtgs	Asst Sup, Ed Svcs	\$ 23,826.00	6264	Educator Effectiveness	23,826.00	-	23,826.00
GATE Task Force	Asst Sup, Ed Svcs	\$ 1,989.00	0709	Supplemental Concentration	1,989.00	-	1,989.00
Induction Program	Asst Sup, Ed Svcs	\$ 173,880.00	0709	Supplemental Concentration	173,880.00	-	173,880.00
Teacher University (3 Days)	Asst Sup, Ed Svcs	\$ 290,050.00	0709	Supplemental Concentration	290,050.00	-	290,050.00
Pepper PD	Asst Sup, Ed Svcs	\$ 29,783.00	0709	Supplemental Concentration	-	29,783.00	29,783.00
ELA Support	Asst Sup, Ed Svcs	\$ 59,681.00	0709	Supplemental Concentration	59,681.00	-	59,681.00
Social Science Support	Asst Sup, Ed Svcs	\$ 8,972.00	0709	Supplemental Concentration	8,972.00	-	8,972.00
Math Support	Asst Sup, Ed Svcs	\$ 14,891.00	6264	Educator Effectiveness	14,891.00	-	14,891.00
NGSS Support	Asst Sup, Ed Svcs	\$ 24,928.00	0709	Supplemental Concentration	24,928.00	-	24,928.00
VAPA Support	Asst Sup, Ed Svcs	\$ 4,447.00	0709	Supplemental Concentration	4,447.00	-	4,447.00
TK Support -- Conference	Asst Sup, Ed Svcs	\$ 400.00	0709	Supplemental Concentration	400.00	-	400.00
Carnegie Curriculum Trainings	Asst Sup, Ed Svcs	\$ 82,061.00	6264	Educator Effectiveness	-	82,061.00	82,061.00
CPM Math Trainings	Asst Sup, Ed Svcs	\$ 44,296.00	6264	Educator Effectiveness	-	44,296.00	44,296.00
HMH Math Summer Training	Asst Sup, Ed Svcs	\$ 119,130.00	6264	Educator Effectiveness	-	119,130.00	119,130.00
HMH MOU	Asst Sup, Ed Svcs	\$ 90,000.00	6264	Educator Effectiveness	-	90,000.00	90,000.00
Parent University	Asst Sup, Ed Svcs	\$ 2,000.00	0709	Supplemental Concentration	2,000.00	-	2,000.00
Conferences C&I	Asst Sup, Ed Svcs	\$ 10,000.00	4035	Title II	10,000.00	-	10,000.00
<b>Total Asst. Sup, Ed Svcs</b>		<b>\$ 981,084.00</b>			<b>\$ 615,814.00</b>	<b>\$ 365,270.00</b>	<b>\$ 981,084.00</b>
<b>TOTAL PD Program</b>		<b>\$ 1,446,510.59</b>			<b>\$ 992,486.00</b>	<b>\$ 454,024.59</b>	<b>\$ 1,446,510.59</b>

Total Cost by Funding Source							
		\$ 12,950.00	0000	LCFF Base	\$ 12,950.00	-	\$ 12,950.00
		972,440.59	0709	Supplemental Concentration	853,903.00	118,537.59	972,440.59
		12,000.00	3010	Title I	12,000.00	-	12,000.00
		10,000.00	4035	Title II	10,000.00	-	10,000.00
		64,916.00	4203	Title III	64,916.00	-	64,916.00
		374,204.00	6264	Educator Effectiveness	38,717.00	335,487.00	374,204.00
		<b>\$ 1,446,510.59</b>			<b>\$ 992,486.00</b>	<b>\$ 454,024.59</b>	<b>\$ 1,446,510.59</b>

# GENERAL FUND

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	63,156,051.00	0.00	63,156,051.00	66,999,078.00	0.00	66,999,078.00	6.1%
2) Federal Revenue		8100-8299	13,653.00	4,700,371.00	4,714,024.00	13,653.00	3,975,996.00	3,989,649.00	-15.4%
3) Other State Revenue		8300-8599	5,173,882.00	2,465,244.00	7,639,126.00	2,769,784.00	1,299,551.00	4,069,335.00	-46.7%
4) Other Local Revenue		8600-8799	284,342.00	2,674,847.00	2,959,189.00	279,000.00	2,512,093.00	2,791,093.00	-5.7%
5) TOTAL, REVENUES			68,627,928.00	9,840,462.00	78,468,390.00	70,061,515.00	7,787,640.00	77,849,155.00	-0.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	28,789,159.00	5,111,066.00	33,900,225.00	28,257,874.00	4,553,535.00	32,811,409.00	-3.2%
2) Classified Salaries		2000-2999	8,990,111.00	2,401,403.00	11,391,514.00	9,200,162.00	2,466,152.00	11,666,314.00	2.4%
3) Employee Benefits		3000-3999	11,402,652.00	2,089,300.00	13,491,952.00	11,873,908.00	2,073,199.00	13,947,107.00	3.4%
4) Books and Supplies		4000-4999	2,033,317.00	2,623,677.00	4,656,994.00	2,634,742.00	1,341,694.00	3,976,436.00	-14.6%
5) Services and Other Operating Expenditures		5000-5999	5,652,724.00	4,580,846.00	10,233,570.00	8,415,913.00	3,697,584.00	12,113,497.00	18.4%
6) Capital Outlay		6000-6999	1,719,621.00	347,183.00	2,066,804.00	1,321,185.00	180,000.00	1,501,185.00	-27.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	84,964.00	155,417.00	240,381.00	85,650.00	155,417.00	241,067.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,261,031.00)	913,105.00	(347,926.00)	(1,146,807.00)	791,547.00	(355,260.00)	2.1%
9) TOTAL, EXPENDITURES			57,411,517.00	18,221,997.00	75,633,514.00	60,642,627.00	15,259,128.00	75,901,755.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			11,216,411.00	(8,381,535.00)	2,834,876.00	9,418,888.00	(7,471,488.00)	1,947,400.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	900,000.00	0.00	900,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	816,994.00	816,994.00	0.00	806,523.00	806,523.00	-1.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,281,642.00)	8,281,642.00	0.00	(8,318,441.00)	8,318,441.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,381,642.00)	7,464,648.00	83,006.00	(8,318,441.00)	7,511,918.00	(806,523.00)	-1071.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,834,769.00	(916,887.00)	2,917,882.00	1,100,447.00	40,430.00	1,140,877.00	-60.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
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)			10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
2) Ending Balance, June 30 (E + F1e)			14,795,782.40	1,259,849.21	16,055,631.61	15,896,229.40	1,300,279.21	17,196,508.61	7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	21,296.11	0.00	21,296.11	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	39,823.95	1,046,856.71	1,086,680.66	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	1,258,899.20	1,258,899.20	0.00	1,300,279.21	1,300,279.21	3.3%
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	9,793,483.93	0.00	9,793,483.93	10,962,615.32	0.00	10,962,615.32	11.9%
Deferred Maintenance	0000	9780				2,250,000.00		2,250,000.00	
Common Core Implementation	0000	9780				1,359,392.38		1,359,392.38	
Capital Investment: Furniture, Fleet Veh	0000	9780				1,254,999.87		1,254,999.87	
1:1 Devices	0000	9780				3,468,892.33		3,468,892.33	
Capital Investment: Furniture, Fleet Veh	1100	9780				2,629,330.74		2,629,330.74	
Deferred Maintenance	0000	9780	2,000,000.00		2,000,000.00				
Common Core Implementation	0000	9780	1,212,266.35		1,212,266.35				
Capital Investment: Furniture, Fleet Veh	0000	9780	1,170,523.80		1,170,523.80				
1:1 Devices	0000	9780	3,034,325.04		3,034,325.04				
Capital Investment: Furniture, Fleet Veh	1100	9780	2,376,368.74		2,376,368.74				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,916,178.41	0.00	4,916,178.41	4,933,614.08	0.00	4,933,614.08	0.4%
Unassigned/Unappropriated Amount		9790	0.00	(1,045,906.70)	(1,045,906.70)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	19,768,102.12	(5,506,063.85)	14,262,038.27				
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	25,000.00	0.00	25,000.00				
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	15,142.00	(2,634.02)	12,507.98				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	21,296.11	0.00	21,296.11				
7) Prepaid Expenditures		9330	39,823.95	1,046,856.71	1,086,680.66				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,869,364.18	(4,461,841.16)	15,407,523.02				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	823,073.14	236.98	823,310.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	(2,809.47)	0.00	(2,809.47)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			820,263.67	236.98	820,500.65				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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)	
(G9 + H2) - (I6 + J2)			19,049,100.51	(4,462,078.14)	14,587,022.37				



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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	42,403,695.00	0.00	42,403,695.00	46,643,133.00	0.00	46,643,133.00	10.0%
Education Protection Account State Aid - Current Year		8012	10,081,072.00	0.00	10,081,072.00	9,713,004.00	0.00	9,713,004.00	-3.7%
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	131,128.00	0.00	131,128.00	131,128.00	0.00	131,128.00	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	10,701.00	0.00	10,701.00	10,701.00	0.00	10,701.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,121,381.00	0.00	10,121,381.00	10,236,872.00	0.00	10,236,872.00	1.1%
Unsecured Roll Taxes		8042	214,000.00	0.00	214,000.00	214,000.00	0.00	214,000.00	0.0%
Prior Years' Taxes		8043	2,967.00	0.00	2,967.00	2,967.00	0.00	2,967.00	0.0%
Supplemental Taxes		8044	389,697.00	0.00	389,697.00	389,697.00	0.00	389,697.00	0.0%
Education Revenue Augmentator Fund (ERAF)		8045	679,194.00	0.00	679,194.00	679,194.00	0.00	679,194.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>64,033,835.00</b>	<b>0.00</b>	<b>64,033,835.00</b>	<b>68,020,696.00</b>	<b>0.00</b>	<b>68,020,696.00</b>	<b>6.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(40,678.00)		(40,678.00)	0.00		0.00	-100.0%
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	(837,106.00)	0.00	(837,106.00)	(1,021,618.00)	0.00	(1,021,618.00)	22.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			63,156,051.00	0.00	63,156,051.00	66,999,078.00	0.00	66,999,078.00	6.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,275,892.00	1,275,892.00	0.00	1,275,892.00	1,275,892.00	0.0%
Special Education Discretionary Grants		8182	0.00	135,742.00	135,742.00	0.00	131,844.00	131,844.00	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,364,083.00	2,364,083.00		1,769,531.00	1,769,531.00	-25.1%
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		377,581.00	377,581.00		375,000.00	375,000.00	-0.7%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		191,218.00	191,218.00		140,000.00	140,000.00	-26.8%
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		72,648.00	72,648.00		67,790.00	67,790.00	-6.7%
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	13,653.00	283,207.00	296,860.00	13,653.00	215,939.00	229,592.00	-22.7%
<b>TOTAL, FEDERAL REVENUE</b>			13,653.00	4,700,371.00	4,714,024.00	13,653.00	3,975,996.00	3,989,649.00	-15.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,114,967.00	0.00	4,114,967.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,057,140.00	309,591.00	1,366,731.00	1,052,660.00	308,279.00	1,360,939.00	-0.4%
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		646,631.00	646,631.00		646,631.00	646,631.00	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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		478,064.00	478,064.00		0.00	0.00	-100.0%
American Indian Early Childhood Educator	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		128,760.00	128,760.00		0.00	0.00	-100.0%
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	1,775.00	902,198.00	903,973.00	1,717,124.00	344,641.00	2,061,765.00	128.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,173,882.00</b>	<b>2,465,244.00</b>	<b>7,639,126.00</b>	<b>2,769,784.00</b>	<b>1,299,551.00</b>	<b>4,069,335.00</b>	<b>-46.7%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	35,000.00	0.00	35,000.00	80,000.00	0.00	80,000.00	128.6%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	219,342.00	447,280.00	666,622.00	169,000.00	284,526.00	453,526.00	-32.0%
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		2,227,567.00	2,227,567.00		2,227,567.00	2,227,567.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			284,342.00	2,674,847.00	2,959,189.00	279,000.00	2,512,093.00	2,791,093.00	-5.7%
<b>TOTAL, REVENUES</b>			68,627,928.00	9,840,462.00	78,468,390.00	70,061,515.00	7,787,640.00	77,849,155.00	-0.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	24,243,190.00	3,995,528.00	28,238,718.00	24,044,267.00	3,414,211.00	27,458,478.00	-2.8%
Certificated Pupil Support Salaries		1200	850,700.00	638,491.00	1,489,191.00	748,473.00	656,531.00	1,405,004.00	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,527,529.00	270,865.00	3,798,394.00	3,291,850.00	270,105.00	3,561,955.00	-6.2%
Other Certificated Salaries		1900	167,740.00	206,182.00	373,922.00	173,284.00	212,688.00	385,972.00	3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>28,789,159.00</b>	<b>5,111,066.00</b>	<b>33,900,225.00</b>	<b>28,257,874.00</b>	<b>4,553,535.00</b>	<b>32,811,409.00</b>	<b>-3.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	0.00	1,412,712.00	1,412,712.00	0.00	1,459,323.00	1,459,323.00	3.3%
Classified Support Salaries		2200	4,978,130.00	634,765.00	5,612,895.00	5,083,825.00	652,597.00	5,736,422.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	710,815.00	125,877.00	836,692.00	744,468.00	139,624.00	884,092.00	5.7%
Clerical, Technical and Office Salaries		2400	2,630,854.00	153,946.00	2,784,800.00	2,713,679.00	135,526.00	2,849,205.00	2.3%
Other Classified Salaries		2900	670,312.00	74,103.00	744,415.00	658,190.00	79,082.00	737,272.00	-1.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,990,111.00</b>	<b>2,401,403.00</b>	<b>11,391,514.00</b>	<b>9,200,162.00</b>	<b>2,466,152.00</b>	<b>11,666,314.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,118,555.00	570,232.00	3,688,787.00	3,557,706.00	589,302.00	4,147,008.00	12.4%
PERS		3201-3202	998,030.00	271,584.00	1,269,614.00	1,299,623.00	321,106.00	1,620,729.00	27.7%
OASDI/Medicare/Alternative		3301-3302	1,051,921.00	241,921.00	1,293,842.00	1,087,370.00	249,727.00	1,337,097.00	3.3%
Health and Welfare Benefits		3401-3402	4,110,892.00	696,359.00	4,807,251.00	3,932,043.00	640,000.00	4,572,043.00	-4.9%
Unemployment Insurance		3501-3502	24,239.00	4,068.00	28,307.00	18,699.00	3,571.00	22,270.00	-21.3%
Workers' Compensation		3601-3602	1,495,935.00	271,896.00	1,767,831.00	1,412,462.00	268,203.00	1,680,665.00	-4.9%
OPEB, Allocated		3701-3702	255,000.00	25,000.00	280,000.00	240,000.00	0.00	240,000.00	-14.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	348,080.00	8,240.00	356,320.00	326,005.00	1,290.00	327,295.00	-8.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,402,652.00</b>	<b>2,089,300.00</b>	<b>13,491,952.00</b>	<b>11,873,908.00</b>	<b>2,073,199.00</b>	<b>13,947,107.00</b>	<b>3.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	40,545.00	309,591.00	350,136.00	1,240,000.00	308,279.00	1,548,279.00	342.2%
Books and Other Reference Materials		4200	54,466.00	119,600.00	174,066.00	7,431.00	44,548.00	51,979.00	-70.1%
Materials and Supplies		4300	1,741,132.00	1,870,653.00	3,611,785.00	1,199,604.00	706,201.00	1,905,805.00	-47.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	197,174.00	323,833.00	521,007.00	187,707.00	282,666.00	470,373.00	-9.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,033,317.00</b>	<b>2,623,677.00</b>	<b>4,656,994.00</b>	<b>2,634,742.00</b>	<b>1,341,694.00</b>	<b>3,976,436.00</b>	<b>-14.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,170,000.00	1,170,000.00	0.00	1,160,000.00	1,160,000.00	-0.9%
Travel and Conferences		5200	133,806.00	171,299.00	305,105.00	127,537.00	77,419.00	204,956.00	-32.8%
Dues and Memberships		5300	37,870.00	3,500.00	41,370.00	34,600.00	1,700.00	36,300.00	-12.3%
Insurance		5400 - 5450	471,693.00	0.00	471,693.00	471,740.00	0.00	471,740.00	0.0%
Operations and Housekeeping Services		5500	1,288,000.00	0.00	1,288,000.00	1,166,000.00	0.00	1,166,000.00	-9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	478,488.00	242,000.00	720,488.00	419,814.00	217,000.00	636,814.00	-11.6%
Transfers of Direct Costs		5710	(5,024.00)	5,024.00	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	3,010,605.00	2,962,993.00	5,973,598.00	5,748,461.00	2,214,930.00	7,963,391.00	33.3%
Communications		5900	237,286.00	26,030.00	263,316.00	447,761.00	26,535.00	474,296.00	80.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,652,724.00</b>	<b>4,580,846.00</b>	<b>10,233,570.00</b>	<b>8,415,913.00</b>	<b>3,697,584.00</b>	<b>12,113,497.00</b>	<b>18.4%</b>



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)	
<b>CAPITAL OUTLAY</b>									
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	1,569,621.00	272,183.00	1,841,804.00	1,171,185.00	100,000.00	1,271,185.00	-31.0%
Equipment Replacement		6500	150,000.00	75,000.00	225,000.00	150,000.00	80,000.00	230,000.00	2.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,719,621.00</b>	<b>347,183.00</b>	<b>2,066,804.00</b>	<b>1,321,185.00</b>	<b>180,000.00</b>	<b>1,501,185.00</b>	<b>-27.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	84,964.00	155,417.00	240,381.00	85,650.00	155,417.00	241,067.00	0.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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)			84,964.00	155,417.00	240,381.00	85,650.00	155,417.00	241,067.00	0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(913,105.00)	913,105.00	0.00	(791,547.00)	791,547.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(347,926.00)	0.00	(347,926.00)	(355,260.00)	0.00	(355,260.00)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,261,031.00)	913,105.00	(347,926.00)	(1,146,807.00)	791,547.00	(355,260.00)	2.1%
TOTAL, EXPENDITURES			57,411,517.00	18,221,997.00	75,633,514.00	60,642,627.00	15,259,128.00	75,901,755.00	0.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	900,000.00	0.00	900,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	0.00	900,000.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	816,994.00	816,994.00	0.00	806,523.00	806,523.00	-1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	816,994.00	816,994.00	0.00	806,523.00	806,523.00	-1.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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			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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,281,642.00)	8,281,642.00	0.00	(8,318,441.00)	8,318,441.00	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			(8,281,642.00)	8,281,642.00	0.00	(8,318,441.00)	8,318,441.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(7,381,642.00)	7,464,648.00	83,006.00	(8,318,441.00)	7,511,918.00	(806,523.00)	-1071.6%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	63,156,051.00	0.00	63,156,051.00	66,999,078.00	0.00	66,999,078.00	6.1%
2) Federal Revenue		8100-8299	13,653.00	4,700,371.00	4,714,024.00	13,653.00	3,975,996.00	3,989,649.00	-15.4%
3) Other State Revenue		8300-8599	5,173,882.00	2,465,244.00	7,639,126.00	2,769,784.00	1,299,551.00	4,069,335.00	-46.7%
4) Other Local Revenue		8600-8799	284,342.00	2,674,847.00	2,959,189.00	279,000.00	2,512,093.00	2,791,093.00	-5.7%
5) TOTAL, REVENUES			68,627,928.00	9,840,462.00	78,468,390.00	70,061,515.00	7,787,640.00	77,849,155.00	-0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		33,103,440.00	12,269,691.00	45,373,131.00	36,237,254.00	10,118,936.00	46,356,190.00	2.2%
2) Instruction - Related Services	2000-2999		6,162,017.00	994,165.00	7,156,182.00	5,819,667.00	873,069.00	6,692,736.00	-6.5%
3) Pupil Services	3000-3999		5,179,001.00	1,356,736.00	6,535,737.00	5,299,803.00	1,109,427.00	6,409,230.00	-1.9%
4) Ancillary Services	4000-4999		403,089.00	0.00	403,089.00	387,515.00	0.00	387,515.00	-3.9%
5) Community Services	5000-5999		4,600.00	0.00	4,600.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,268,670.00	956,565.00	6,225,235.00	5,750,247.00	791,547.00	6,541,794.00	5.1%
8) Plant Services	8000-8999		7,205,736.00	2,489,423.00	9,695,159.00	7,062,491.00	2,210,732.00	9,273,223.00	-4.4%
9) Other Outgo	9000-9999	Except 7600-7699	84,964.00	155,417.00	240,381.00	85,650.00	155,417.00	241,067.00	0.3%
10) TOTAL, EXPENDITURES			57,411,517.00	18,221,997.00	75,633,514.00	60,642,627.00	15,259,128.00	75,901,755.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,216,411.00	(8,381,535.00)	2,834,876.00	9,418,888.00	(7,471,488.00)	1,947,400.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	900,000.00	0.00	900,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	816,994.00	816,994.00	0.00	806,523.00	806,523.00	-1.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,281,642.00)	8,281,642.00	0.00	(8,318,441.00)	8,318,441.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,381,642.00)	7,464,648.00	83,006.00	(8,318,441.00)	7,511,918.00	(806,523.00)	-1071.6%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,834,769.00	(916,887.00)	2,917,882.00	1,100,447.00	40,430.00	1,140,877.00	-60.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
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)			10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,961,013.40	2,176,736.21	13,137,749.61	14,795,782.40	1,259,849.21	16,055,631.61	22.2%
2) Ending Balance, June 30 (E + F1e)			14,795,782.40	1,259,849.21	16,055,631.61	15,896,229.40	1,300,279.21	17,196,508.61	7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	21,296.11	0.00	21,296.11	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	39,823.95	1,046,856.71	1,086,680.66	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	1,258,899.20	1,258,899.20	0.00	1,300,279.21	1,300,279.21	3.3%
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)									
Deferred Maintenance	0000	9780		0.00	9,793,483.93	10,962,615.32	0.00	10,962,615.32	11.9%
Common Core Implementation	0000	9780				2,250,000.00		2,250,000.00	
Capital Investment: Furniture, Fleet Veh	0000	9780				1,359,392.38		1,359,392.38	
1:1 Devices	0000	9780				1,254,999.87		1,254,999.87	
Capital Investment: Furniture, Fleet Veh	1100	9780				3,468,892.33		3,468,892.33	
Deferred Maintenance	0000	9780				2,629,330.74		2,629,330.74	
Common Core Implementation	0000	9780				2,000,000.00		2,000,000.00	
Capital Investment: Furniture, Fleet Veh	0000	9780				1,212,266.35		1,212,266.35	
1:1 Devices	0000	9780				1,170,523.80		1,170,523.80	
Capital Investment: Furniture, Fleet Veh	1100	9780				3,034,325.04		3,034,325.04	
Deferred Maintenance	0000	9780				2,376,368.74		2,376,368.74	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,916,178.41	0.00	4,916,178.41	4,933,614.08	0.00	4,933,614.08	0.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	(1,045,906.70)	(1,045,906.70)	0.00	0.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5640	Medi-Cal Billing Option	0.10	0.10
6300	Lottery: Instructional Materials	0.00	0.01
6500	Special Education	0.00	950.00
6512	Special Ed: Mental Health Services	0.00	40,430.00
7400	Quality Education Investment Act	0.09	0.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,252,010.95	1,252,010.95
9010	Other Restricted Local	6,888.06	6,888.06
<b>Total, Restricted Balance</b>		<b>1,258,899.20</b>	<b>1,300,279.21</b>



# OTHER FUNDS

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	40,678.00	0.00	-100.0%
2) Federal Revenue		8100-8299	45,266.00	0.00	-100.0%
3) Other State Revenue		8300-8599	154,072.00	142,989.00	-7.2%
4) Other Local Revenue		8600-8799	186,607.00	185,607.00	-0.5%
5) TOTAL, REVENUES			426,623.00	328,596.00	-23.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	119,136.00	168,103.00	41.1%
2) Classified Salaries		2000-2999	3,835.00	12,994.00	238.8%
3) Employee Benefits		3000-3999	24,977.00	39,027.00	56.3%
4) Books and Supplies		4000-4999	222,252.00	74,689.00	-66.4%
5) Services and Other Operating Expenditures		5000-5999	21,282.00	9,950.00	-53.2%
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	24,058.00	23,833.00	-0.9%
9) TOTAL, EXPENDITURES			415,540.00	328,596.00	-20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			11,083.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,083.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,388.67	35,471.67	45.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,388.67	35,471.67	45.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,388.67	35,471.67	45.4%
2) Ending Balance, June 30 (E + F1e)			35,471.67	35,471.67	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	35,471.67	35,471.67	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	112,972.35		
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	3.00		
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			112,975.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	76.01		
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			76.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			112,899.34		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	40,678.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			40,678.00	0.00	-100.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,266.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			45,266.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	142,989.00	142,989.00	0.0%
All Other State Revenue	All Other	8590	11,083.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			154,072.00	142,989.00	-7.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	186,607.00	185,607.00	-0.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>186,607.00</b>	<b>185,607.00</b>	<b>-0.5%</b>
<b>TOTAL, REVENUES</b>			<b>426,623.00</b>	<b>328,596.00</b>	<b>-23.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	83,000.00	76,580.00	-7.7%
Certificated Pupil Support Salaries		1200	4,004.00	69,151.00	1627.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,372.00	22,372.00	0.0%
Other Certificated Salaries		1900	9,760.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>119,136.00</b>	<b>168,103.00</b>	<b>41.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	5,400.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,835.00	7,594.00	98.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,835.00</b>	<b>12,994.00</b>	<b>238.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,751.00	21,149.00	65.9%
PERS		3201-3202	918.00	1,022.00	11.3%
OASDI/Medicare/Alternative		3301-3302	2,421.00	3,435.00	41.9%
Health and Welfare Benefits		3401-3402	2,487.00	5,438.00	118.7%
Unemployment Insurance		3501-3502	69.00	94.00	36.2%
Workers' Compensation		3601-3602	5,331.00	6,889.00	29.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,977.00</b>	<b>39,027.00</b>	<b>56.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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	222,252.00	74,689.00	-66.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>222,252.00</b>	<b>74,689.00</b>	<b>-66.4%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	2,700.00	800.0%
Dues and Memberships		5300	0.00	300.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	3,300.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,332.00	3,500.00	-79.8%
Communications		5900	150.00	150.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,282.00</b>	<b>9,950.00</b>	<b>-53.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	24,058.00	23,833.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,058.00	23,833.00	-0.9%
TOTAL, EXPENDITURES			415,540.00	328,596.00	-20.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	40,678.00	0.00	-100.0%
2) Federal Revenue		8100-8299	45,266.00	0.00	-100.0%
3) Other State Revenue		8300-8599	154,072.00	142,989.00	-7.2%
4) Other Local Revenue		8600-8799	186,607.00	185,607.00	-0.5%
5) TOTAL, REVENUES			426,623.00	328,596.00	-23.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		336,458.00	152,966.00	-54.5%
2) Instruction - Related Services	2000-2999		49,053.00	59,909.00	22.1%
3) Pupil Services	3000-3999		5,971.00	85,867.00	1338.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,058.00	23,833.00	-0.9%
8) Plant Services	8000-8999		0.00	6,021.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			415,540.00	328,596.00	-20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,083.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,083.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,388.67	35,471.67	45.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,388.67	35,471.67	45.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,388.67	35,471.67	45.4%
2) Ending Balance, June 30 (E + F1e)			35,471.67	35,471.67	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	35,471.67	35,471.67	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%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,436.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,380,368.00	1,392,871.00	0.9%
4) Other Local Revenue		8600-8799	100,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,546,804.00	1,392,871.00	-10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	462,607.00	512,700.00	10.8%
2) Classified Salaries		2000-2999	585,179.00	629,796.00	7.6%
3) Employee Benefits		3000-3999	357,536.00	407,658.00	14.0%
4) Books and Supplies		4000-4999	46,626.00	6,000.00	-87.1%
5) Services and Other Operating Expenditures		5000-5999	23,500.00	16,000.00	-31.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	105,929.00	122,942.00	16.1%
9) TOTAL, EXPENDITURES			1,581,377.00	1,695,096.00	7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,573.00)	(302,225.00)	774.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,573.00)	(302,225.00)	28.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,000.00	(34,573.00)	-117.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,000.00	(34,573.00)	-117.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,000.00	(34,573.00)	-117.3%
2) Ending Balance, June 30 (E + F1e)			(34,573.00)	(336,798.00)	874.2%
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			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	(34,573.00)	(336,798.00)	874.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(119,797.75)		
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			(119,797.75)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(119,797.75)		



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	66,436.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>66,436.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,240,368.00	1,392,871.00	12.3%
All Other State Revenue	All Other	8590	140,000.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,380,368.00</b>	<b>1,392,871.00</b>	<b>0.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	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	100,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,546,804.00</b>	<b>1,392,871.00</b>	<b>-10.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	395,391.00	442,621.00	11.9%
Certificated Pupil Support Salaries		1200	7,354.00	8,035.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	59,862.00	62,044.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>462,607.00</b>	<b>512,700.00</b>	<b>10.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	422,747.00	468,815.00	10.9%
Classified Support Salaries		2200	32,575.00	33,822.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,872.00	43,180.00	-3.8%
Other Classified Salaries		2900	84,985.00	83,979.00	-1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>585,179.00</b>	<b>629,796.00</b>	<b>7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	49,211.00	64,676.00	31.4%
PERS		3201-3202	67,554.00	86,698.00	28.3%
OASDI/Medicare/Alternative		3301-3302	52,136.00	56,347.00	8.1%
Health and Welfare Benefits		3401-3402	148,107.00	155,918.00	5.3%
Unemployment Insurance		3501-3502	542.00	571.00	5.4%
Workers' Compensation		3601-3602	39,786.00	43,448.00	9.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	200.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>357,536.00</b>	<b>407,658.00</b>	<b>14.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	0.00	-100.0%
Materials and Supplies		4300	46,126.00	6,000.00	-87.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,626.00</b>	<b>6,000.00</b>	<b>-87.1%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,129.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,671.00	16,000.00	17.0%
Communications		5900	700.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,500.00</b>	<b>16,000.00</b>	<b>-31.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	105,929.00	122,942.00	16.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>105,929.00</b>	<b>122,942.00</b>	<b>16.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,581,377.00</b>	<b>1,695,096.00</b>	<b>7.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,436.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,380,368.00	1,392,871.00	0.9%
4) Other Local Revenue		8600-8799	100,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,546,804.00	1,392,871.00	-10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,168,572.00	1,247,766.00	6.8%
2) Instruction - Related Services	2000-2999		141,278.00	152,065.00	7.6%
3) Pupil Services	3000-3999		118,962.00	123,131.00	3.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,929.00	122,942.00	16.1%
8) Plant Services	8000-8999		46,636.00	49,192.00	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,581,377.00	1,695,096.00	7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(34,573.00)	(302,225.00)	774.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,573.00)	(302,225.00)	28.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,000.00	(34,573.00)	-117.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,000.00	(34,573.00)	-117.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,000.00	(34,573.00)	-117.3%
2) Ending Balance, June 30 (E + F1e)			(34,573.00)	(336,798.00)	874.2%
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			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	(34,573.00)	(336,798.00)	874.2%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,204,732.00	3,085,000.00	-3.7%
3) Other State Revenue		8300-8599	242,000.00	261,000.00	7.9%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,546,732.00	4,446,000.00	-2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,318,926.00	1,416,620.00	7.4%
3) Employee Benefits		3000-3999	461,074.00	515,638.00	11.8%
4) Books and Supplies		4000-4999	2,099,339.00	2,196,507.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	422,721.00	108,750.00	-74.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	217,939.00	208,485.00	-4.3%
9) TOTAL, EXPENDITURES			4,519,999.00	4,446,000.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,733.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(673,267.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,341.34	121,074.34	-84.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,341.34	121,074.34	-84.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,341.34	121,074.34	-84.8%
2) Ending Balance, June 30 (E + F1e)			121,074.34	121,074.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	104,934.20	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			54,396.11	121,074.34	122.6%
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	(38,255.97)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(1,214,468.77)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	227,263.14		
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	(2,769.46)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(2,809.47)		
6) Stores		9320	104,934.20		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(887,850.36)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(887,850.36)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,167,632.00	3,085,000.00	-2.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	37,100.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,204,732.00</b>	<b>3,085,000.00</b>	<b>-3.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	242,000.00	261,000.00	7.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>242,000.00</b>	<b>261,000.00</b>	<b>7.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,100,000.00	1,100,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,100,000.00</b>	<b>1,100,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,546,732.00</b>	<b>4,446,000.00</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,119,435.00	1,228,163.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	100,911.00	108,606.00	7.6%
Clerical, Technical and Office Salaries		2400	98,580.00	79,851.00	-19.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,318,926.00</b>	<b>1,416,620.00</b>	<b>7.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	151,516.00	189,797.00	25.3%
OASDI/Medicare/Alternative		3301-3302	98,058.00	106,462.00	8.6%
Health and Welfare Benefits		3401-3402	142,231.00	154,808.00	8.8%
Unemployment Insurance		3501-3502	663.00	698.00	5.3%
Workers' Compensation		3601-3602	52,606.00	53,873.00	2.4%
OPEB, Allocated		3701-3702	16,000.00	10,000.00	-37.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>461,074.00</b>	<b>515,638.00</b>	<b>11.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,000.00	190,000.00	58.3%
Noncapitalized Equipment		4400	74,100.00	10,000.00	-86.5%
Food		4700	1,905,239.00	1,996,507.00	4.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,099,339.00</b>	<b>2,196,507.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,900.00	1,650.00	-13.2%
Dues and Memberships		5300	100.00	100.00	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	40,000.00	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	370,721.00	54,000.00	-85.4%
Communications		5900	10,000.00	13,000.00	30.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>422,721.00</b>	<b>108,750.00</b>	<b>-74.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	217,939.00	208,485.00	-4.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>217,939.00</b>	<b>208,485.00</b>	<b>-4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,519,999.00</b>	<b>4,446,000.00</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	700,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,204,732.00	3,085,000.00	-3.7%
3) Other State Revenue		8300-8599	242,000.00	261,000.00	7.9%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,546,732.00	4,446,000.00	-2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,302,060.00	4,237,515.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		217,939.00	208,485.00	-4.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,519,999.00	4,446,000.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			26,733.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(673,267.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,341.34	121,074.34	-84.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,341.34	121,074.34	-84.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,341.34	121,074.34	-84.8%
2) Ending Balance, June 30 (E + F1e)			121,074.34	121,074.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	104,934.20	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			54,396.11	121,074.34	122.6%
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	(38,255.97)	0.00	-100.0%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	66,678.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	54,396.11	54,396.11
Total, Restricted Balance		<u>54,396.11</u>	<u>121,074.34</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	300,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	600,000.00	100,000.00	-83.3%
6) Capital Outlay		6000-6999	20,148,471.00	200,000.00	-99.0%
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			21,048,471.00	300,000.00	-98.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,048,471.00)	(300,000.00)	-98.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,851,529.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,900,000.00	0.00	-100.0%
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			21,048,471.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(300,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(0.03)	(0.03)	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(0.03)	(0.03)	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(0.03)	(0.03)	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.03)	(300,000.03)	100000000.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,454,518.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,454,518.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,750.25		
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			13,750.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,440,768.29		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	200,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			300,000.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	600,000.00	100,000.00	-83.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			600,000.00	100,000.00	-83.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	19,748,471.00	200,000.00	-99.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	300,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,148,471.00	200,000.00	-99.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			21,048,471.00	300,000.00	-98.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,851,529.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,851,529.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	24,900,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			24,900,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			21,048,471.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		20,948,471.00	300,000.00	-98.6%
9) Other Outgo	9000-9999	Except 7600-7699	100,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			21,048,471.00	300,000.00	-98.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(21,048,471.00)	(300,000.00)	-98.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,851,529.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,900,000.00	0.00	-100.0%
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			21,048,471.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(300,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(0.03)	(0.03)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.03)	(0.03)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.03)	(0.03)	0.0%
2) Ending Balance, June 30 (E + F1e)			(0.03)	(300,000.03)	1000000000.0%
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			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	(0.03)	(300,000.03)	1000000000.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,246,842.00	4,246,382.00	0.0%
5) TOTAL, REVENUES			4,246,842.00	4,246,382.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	201,590.00	242,174.00	20.1%
3) Employee Benefits		3000-3999	69,100.00	82,420.00	19.3%
4) Books and Supplies		4000-4999	5,759.00	5,000.00	-13.2%
5) Services and Other Operating Expenditures		5000-5999	392,971.00	151,000.00	-61.6%
6) Capital Outlay		6000-6999	5,935,992.00	700,000.00	-88.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,761,028.00	5,052,403.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,366,440.00	6,232,997.00	-45.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,119,598.00)	(1,986,615.00)	-72.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,851,529.00	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			3,851,529.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,268,069.00)	(1,986,615.00)	-39.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,117,261.08	9,849,192.08	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,117,261.08	9,849,192.08	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,117,261.08	9,849,192.08	-24.9%
2) Ending Balance, June 30 (E + F1e)			9,849,192.08	7,862,577.08	-20.2%
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	24,074.75	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			519,932.66	544,007.41	4.6%
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	9,305,184.67	7,318,569.67	-21.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,099,160.85		
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	5,546,767.14		
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	24,074.75		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,670,002.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,084.55		
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			6,084.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,663,918.19		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,250,000.00	1,250,000.00	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	201,500.00	201,040.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,700,000.00	1,700,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	1,095,342.00	1,095,342.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,246,842.00	4,246,382.00	0.0%
<b>TOTAL, REVENUES</b>			4,246,842.00	4,246,382.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,559.00	148,654.00	3.5%
Clerical, Technical and Office Salaries		2400	58,031.00	93,520.00	61.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			201,590.00	242,174.00	20.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,409.00	28,399.00	21.3%
OASDI/Medicare/Alternative		3301-3302	13,833.00	16,649.00	20.4%
Health and Welfare Benefits		3401-3402	23,761.00	28,986.00	22.0%
Unemployment Insurance		3501-3502	100.00	110.00	10.0%
Workers' Compensation		3601-3602	7,997.00	8,276.00	3.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			69,100.00	82,420.00	19.3%
<b>BOOKS AND SUPPLIES</b>					
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	5,759.00	5,000.00	-13.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,759.00	5,000.00	-13.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	1,000.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,050.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,131.00	150,000.00	-56.0%
Communications		5900	290.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>392,971.00</b>	<b>151,000.00</b>	<b>-61.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	47,100.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,888,892.00	700,000.00	-88.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,935,992.00</b>	<b>700,000.00</b>	<b>-88.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	3,165,700.00	3,307,075.00	4.5%
Other Debt Service - Principal		7439	1,595,328.00	1,745,328.00	9.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,761,028.00</b>	<b>5,052,403.00</b>	<b>6.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,366,440.00</b>	<b>6,232,997.00</b>	<b>-45.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,851,529.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,851,529.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			3,851,529.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,246,842.00	4,246,382.00	0.0%
5) TOTAL, REVENUES			4,246,842.00	4,246,382.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		472,787.00	447,472.00	-5.4%
8) Plant Services	8000-8999		6,132,625.00	733,122.00	-88.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,761,028.00	5,052,403.00	6.1%
10) TOTAL, EXPENDITURES			11,366,440.00	6,232,997.00	-45.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,119,598.00)	(1,986,615.00)	-72.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,851,529.00	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			3,851,529.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,268,069.00)	(1,986,615.00)	-39.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,117,261.08	9,849,192.08	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,117,261.08	9,849,192.08	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,117,261.08	9,849,192.08	-24.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	24,074.75	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,305,184.67	7,318,569.67	-21.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	519,932.66	544,007.41
Total, Restricted Balance		519,932.66	544,007.41

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,264,214.00	295,187.00	-93.1%
4) Other Local Revenue		8600-8799	9,793.00	5,000.00	-48.9%
5) TOTAL, REVENUES			4,274,007.00	300,187.00	-93.0%
<b>B. EXPENDITURES</b>					
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	1,390,374.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,177,192.00	295,187.00	-90.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,567,566.00	295,187.00	-93.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(293,559.00)	5,000.00	-101.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(293,559.00)	5,000.00	-101.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,881,447.10	1,587,888.10	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,881,447.10	1,587,888.10	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,447.10	1,587,888.10	-15.6%
2) Ending Balance, June 30 (E + F1e)			1,587,888.10	1,592,888.10	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,572,599.60	1,572,599.60	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	15,288.50	20,288.50	32.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,804,967.55		
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			3,804,967.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,804,967.55		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	295,187.00	295,187.00	0.0%
All Other State Revenue	All Other	8590	3,969,027.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,264,214.00	295,187.00	-93.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,793.00	5,000.00	-48.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,793.00	5,000.00	-48.9%
<b>TOTAL, REVENUES</b>			4,274,007.00	300,187.00	-93.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,390,374.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,390,374.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	295,187.00	195.2%
Buildings and Improvements of Buildings		6200	3,077,192.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,177,192.00</b>	<b>295,187.00</b>	<b>-90.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,567,566.00</b>	<b>295,187.00</b>	<b>-93.5%</b>

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	4,264,214.00	295,187.00	-93.1%
4) Other Local Revenue		8600-8799	9,793.00	5,000.00	-48.9%
5) TOTAL, REVENUES			4,274,007.00	300,187.00	-93.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,567,566.00	295,187.00	-93.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,567,566.00	295,187.00	-93.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(293,559.00)	5,000.00	-101.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(293,559.00)	5,000.00	-101.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,881,447.10	1,587,888.10	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,881,447.10	1,587,888.10	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,447.10	1,587,888.10	-15.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,288.50	20,288.50	32.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
6225	Emergency Repair Program, Williams Case	1,213,293.60	1,213,293.60
6230	California Clean Energy Jobs Act	359,306.00	359,306.00
Total, Restricted Balance		<u>1,572,599.60</u>	<u>1,572,599.60</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	51,146.00	51,146.00	0.0%
4) Other Local Revenue		8600-8799	5,841,040.00	5,841,040.00	0.0%
5) TOTAL, REVENUES			5,892,186.00	5,892,186.00	0.0%
<b>B. EXPENDITURES</b>					
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	4,493,010.00	4,091,269.00	-8.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,493,010.00	4,091,269.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,399,176.00	1,800,917.00	28.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,399,176.00	1,800,917.00	28.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,343,515.00	7,742,691.00	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,343,515.00	7,742,691.00	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,343,515.00	7,742,691.00	22.1%
2) Ending Balance, June 30 (E + F1e)			7,742,691.00	9,543,608.00	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,742,691.00	9,543,608.00	23.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	51,146.00	51,146.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			51,146.00	51,146.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,598,985.00	5,598,985.00	0.0%
Unsecured Roll		8612	232,850.00	232,850.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	9,205.00	9,205.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,841,040.00	5,841,040.00	0.0%
<b>TOTAL, REVENUES</b>			5,892,186.00	5,892,186.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,753,010.00	1,191,269.00	-32.0%
Other Debt Service - Principal		7439	2,740,000.00	2,900,000.00	5.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,493,010.00</b>	<b>4,091,269.00</b>	<b>-8.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,493,010.00</b>	<b>4,091,269.00</b>	<b>-8.9%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	51,146.00	51,146.00	0.0%
4) Other Local Revenue		8600-8799	5,841,040.00	5,841,040.00	0.0%
5) TOTAL, REVENUES			5,892,186.00	5,892,186.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4,493,010.00	4,091,269.00	-8.9%
10) TOTAL, EXPENDITURES			4,493,010.00	4,091,269.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,399,176.00	1,800,917.00	28.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,399,176.00	1,800,917.00	28.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,343,515.00	7,742,691.00	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,343,515.00	7,742,691.00	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,343,515.00	7,742,691.00	22.1%
2) Ending Balance, June 30 (E + F1e)			7,742,691.00	9,543,608.00	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,742,691.00	9,543,608.00	23.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	7,742,691.00	9,543,608.00
Total, Restricted Balance		<u>7,742,691.00</u>	<u>9,543,608.00</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	544,034.00	551,224.00	1.3%
5) TOTAL, REVENUES			544,034.00	551,224.00	1.3%
<b>B. EXPENDITURES</b>					
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	875,889.00	863,920.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			875,889.00	863,920.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(331,855.00)	(312,696.00)	-5.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	816,995.00	806,523.00	-1.3%
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			816,995.00	806,523.00	-1.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			485,140.00	493,827.00	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,480,602.44	3,965,742.44	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,480,602.44	3,965,742.44	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,480,602.44	3,965,742.44	13.9%
2) Ending Balance, June 30 (E + F1e)			3,965,742.44	4,459,569.44	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,943,098.43	4,431,925.43	12.4%
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	22,644.01	27,644.01	22.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,236,060.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,236,060.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,236,060.52		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	5,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	544,034.00	546,224.00	0.4%
TOTAL, OTHER LOCAL REVENUE			544,034.00	551,224.00	1.3%
TOTAL, REVENUES			544,034.00	551,224.00	1.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	478,233.00	457,993.00	-4.2%
Other Debt Service - Principal		7439	397,656.00	405,927.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			875,889.00	863,920.00	-1.4%
TOTAL, EXPENDITURES			875,889.00	863,920.00	-1.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	816,995.00	806,523.00	-1.3%
(a) TOTAL, INTERFUND TRANSFERS IN			816,995.00	806,523.00	-1.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			816,995.00	806,523.00	-1.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	544,034.00	551,224.00	1.3%
5) TOTAL, REVENUES			544,034.00	551,224.00	1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	875,889.00	863,920.00	-1.4%
10) TOTAL, EXPENDITURES			875,889.00	863,920.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(331,855.00)	(312,696.00)	-5.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	816,995.00	806,523.00	-1.3%
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			816,995.00	806,523.00	-1.3%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			485,140.00	493,827.00	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,480,602.44	3,965,742.44	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,480,602.44	3,965,742.44	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,480,602.44	3,965,742.44	13.9%
2) Ending Balance, June 30 (E + F1e)			3,965,742.44	4,459,569.44	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,943,098.43	4,431,925.43	12.4%
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	22,644.01	27,644.01	22.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	3,943,098.43	4,431,925.43
Total, Restricted Balance		<u>3,943,098.43</u>	<u>4,431,925.43</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
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	2,100.00	500.00	-76.2%
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			2,100.00	500.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,100.00)	(500.00)	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,100.00)	(500.00)	-76.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,007.95	41,907.95	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,007.95	41,907.95	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,007.95	41,907.95	-4.8%
2) Ending Net Position, June 30 (E + F1e)			41,907.95	41,407.95	-1.2%
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	41,907.95	41,407.95	-1.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,516.32		
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	40,000.00		
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			43,516.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			43,516.32		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
Food		4700	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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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		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	2,100.00	500.00	-76.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,100.00</b>	<b>500.00</b>	<b>-76.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,100.00</b>	<b>500.00</b>	<b>-76.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,100.00	500.00	-76.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,100.00	500.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,100.00)	(500.00)	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,100.00)	(500.00)	-76.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,007.95	41,907.95	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,007.95	41,907.95	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,007.95	41,907.95	-4.8%
2) Ending Net Position, June 30 (E + F1e)			41,907.95	41,407.95	-1.2%
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	41,907.95	41,407.95	-1.2%

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

# SUPPLEMENTAL SCHEDULES

Washington Unified (72694) - 16/17 Budget Development							v17.1b
<b>LOCAL CONTROL FUNDING FORMULA</b>							<b>2016-17</b>
<b>CALCULATE LCFF TARGET</b>							
Unduplicated as % of Enrollment	3 yr average		68.80%	COLA	0.000%		
				68.80%			<b>2016-17</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	2,331.32	7,083	737	1,076	540	21,997,431	
Grades 4-6	1,745.77	7,189		989	496	15,143,241	
Grades 7-8	1,108.17	7,403		1,019	511	9,898,684	
Grades 9-12	2,141.01	8,578	223	1,211	607	22,735,999	
Subtract NSS							-
NSS Allowance							-
<b>TOTAL BASE</b>	<b>7,326.27</b>	<b>55,632,448</b>	<b>2,195,628</b>	<b>7,957,143</b>	<b>3,990,137</b>	<b>69,775,356</b>	
Targeted Instructional Improvement Block Grant							-
Home-to-School Transportation							411,164
Small School District Bus Replacement Program							-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>							<b>70,186,520</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							1/2
<b>CALCULATE LCFF FLOOR</b>							
				12-13	16-17		
				Rate	ADA		
Current year Funded ADA times Base per ADA				5,250.12	7,326.27		38,463,797
Current year Funded ADA times Other RL per ADA				52.99	7,326.27		388,219
Necessary Small School Allowance at 12-13 rates							-
2012-13 Categoricals							7,212,927
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-		-
Less Fair Share Reduction							-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,329.08	7,326.27		17,063,469
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>							<b>63,128,412</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>							
							<b>2016-17</b>
LOCAL CONTROL FUNDING FORMULA TARGET							70,186,520
LOCAL CONTROL FUNDING FORMULA FLOOR							63,128,412
Applied Funding Formula: Floor or Target							FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)							7,058,108
Current Year Gap Funding							54.84%
ECONOMIC RECOVERY PAYMENT							-
<b>LCFF Entitlement before Minimum State Aid provision</b>							<b>66,999,078</b>
<b>CALCULATE STATE AID</b>							
Transition Entitlement							66,999,078
Local Revenue (including RDA)							(10,642,941)
Gross State Aid							56,356,137
<b>CALCULATE MINIMUM STATE AID</b>							
				12-13 Rate	16-17 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,303.11	7,326.27		38,852,016
2012-13 NSS Allowance (deficit)							-
Less Current Year Property Taxes/In Lieu							(10,642,941)
Subtotal State Aid for Historical RL/Charter General BG							28,209,075
Categorical funding from 2012-13							7,212,927
Charter Categorical Block Grant adjusted for ADA							-
Minimum State Aid Guarantee							35,422,002
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>							
Local Control Funding Formula Floor plus Funded Gap							-
Minimum State Aid plus Property Taxes including RDA							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimum State Aid with Offset							-
<b>TOTAL STATE AID</b>							<b>56,356,137</b>
<b>Additional State Aid (Additional SA)</b>							-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							66,999,078
CHANGE OVER PRIOR YEAR			6.13%	3,870,698			
LCFF Entitlement PER ADA							9,145
PER ADA CHANGE OVER PRIOR YEAR			6.13%	528			
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>							
				Increase		2016-17	
State Aid				7.16%	3,765,319		56,356,137
Property Taxes net of in-lieu				1.00%	105,379		10,642,941
Charter in-Lieu Taxes				0.00%	-		-
LCFF pre COE, Choice, Supp				6.13%	3,870,698		66,999,078

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,304.38	7,304.38	7,304.38	7,304.38	7,304.38	7,304.38
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,304.38	7,304.38	7,304.38	7,304.38	7,304.38	7,304.38
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	20.08	20.08	20.08	20.08	20.08	20.08
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.81	1.81	1.81	1.81	1.81	1.81
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	21.89	21.89	21.89	21.89	21.89	21.89
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,326.27	7,326.27	7,326.27	7,326.27	7,326.27	7,326.27
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

**ANNUAL BUDGET REPORT:**  
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Washington Unified School District  
Date: June 20, 2016

Place: West Sacramento Civic Center  
Date: June 23, 2016  
Time: 06:00 PM

Adoption Date: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Kilee Lane

Telephone: 916-375-7604 ext 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Kilee Lane

Title: Director of Fiscal Services

Telephone: 916-375-7604 ext. 1012

E-mail: klane@wusd.k12.ca.us

Washington Unified School District  
Multiyear Projection Assumptions Summary  
2016-2017 Budget Adoption  
June 23, 2016

Fiscal 2016-17

Revenues: Overall revenues for fiscal 2016-17 are anticipated to decrease by \$620K or 0.789%. This decrease is primarily attributable to the Other State revenues one-time funding being reduced significantly. The revenue projection assumes ADA is flat. Federal funding is budgeted at a decrease of 10%.

Expenditures: Overall expenditures are projected to increase by \$268K or 0.353%. The expenditure increase is attributable primarily to cost(s) associated with the Local Control Accountability Plan.

Fiscal 2017-18

Revenues: State revenues are projected to be funded at 100% of the funding gap estimate, or 4.03%. This results in a projected increase in revenue of \$2.70M. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2017 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.

Fiscal 2018-19

Revenues: State revenues are projected to be funded at 100% of the funding gap, or 1.57%. This results in a projected increase in funding of \$1.094M. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.



Washington Unified School District  
2016-2017 Adopted Budget Proposal  
Unrestricted/Restricted General Fund

	Adopted Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
<b>A. REVENUES</b>			
LCFF Sources	66,999,078	69,759,440	70,861,639
Federal Revenues	3,989,649	3,989,649	3,989,649
Other State Revenues	4,069,335	2,397,381	2,455,397
Other Local Revenues	2,791,093	2,791,093	2,791,093
Other Sources	-	-	-
<b>TOTAL REVENUES</b>	<b>77,849,155</b>	<b>78,937,563</b>	<b>80,097,778</b>
<b>B. EXPENDITURES</b>			
Certificated Salaries			
Base Salaries	32,811,409	32,811,409	34,050,017
Step and Column		656,228	681,000
Cost of Living		-	-
Other Adjustments		582,380	582,380
Total Certificated Salaries	32,811,409	34,050,017	35,313,397
Classified Salaries			
Base Salaries	11,666,314	11,666,314	12,026,990
Step and Column		233,325	240,540
Cost of Living		-	-
Other Adjustments		127,351	127,351
Total Classified Salaries	11,666,314	12,026,990	12,394,881
Employee Benefits	13,947,107	14,190,737	14,439,240
Books and Supplies	3,976,436	4,055,965	4,137,085
Services, Other Operating Expenses	12,113,497	12,281,815	12,453,500
Capital Outlay	1,501,185	1,321,185	1,321,185
Other Outgo	241,067	242,780	244,527
Direct Support / Indirect Cost	(355,260)	(378,196)	(401,591)
Other Financing Uses	-	-	-
Transfers Out	806,523	806,523	806,523
Contributions	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>76,708,278</b>	<b>78,597,816</b>	<b>80,708,747</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>	<b>1,140,877</b>	<b>339,747</b>	<b>(610,969)</b>
<b>E. FUND BALANCE, RESERVES</b>			
Beginning Balance	16,055,631	17,196,508	17,536,255
Estimated Ending Balance	17,196,508	17,536,255	16,925,286
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>			
Reserved Amounts			
Revolving Cash	-	25,000	25,000
Stores	-	35,000	35,000
Legally Restricted Balances	1,259,849	1,510,906	1,728,618
Designated Economic Uncertainties	4,933,614	5,032,286	5,132,932
Other Designations	10,962,615	10,933,063	10,003,736
Unappropriated Amount	-	-	-

Washington Unified School District  
2016-2017 Adopted Budget Proposal  
Unrestricted General Fund

	PROJECTED INCREASES		Adopted Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
<b>A. REVENUES</b>	Revenue - Cola %				
LCFF Sources	4.12%	1.58%	66,999,078	69,759,440	70,861,639
Federal Revenues	0.00%	0.00%	13,653	13,653	13,653
Other State Revenues	1.11%	2.42%	2,769,784	1,083,405	1,109,623
Other Local Revenues	0.00%	0.00%	279,000	279,000	279,000
Other Sources	0.00%	0.00%	-	-	-
<b>TOTAL REVENUES</b>			<b>70,061,515</b>	<b>71,135,498</b>	<b>72,263,915</b>
<b>B. EXPENDITURES</b>	Expenses %				
Certificated Salaries					
Base Salaries			28,257,874	28,257,874	29,405,411
Step and Column	2.00%	2.00%		565,157	588,108
Cost of Living	0.00%	0.00%		-	-
Other Adjustments (STRS)				582,380	582,380
<b>Total Certificated Salaries</b>			<b>28,257,874</b>	<b>29,405,411</b>	<b>30,575,899</b>
Classified Salaries					
Base Salaries			9,200,162	9,200,162	9,511,515
Step and Column	2.00%	2.00%		184,002	190,230
Cost of Living	0.00%	0.00%		-	-
Other Adjustments (PERS)				127,351	127,351
<b>Total Classified Salaries</b>			<b>9,200,162</b>	<b>9,511,515</b>	<b>9,829,096</b>
Employee Benefits			11,873,908	12,094,169	12,318,836
Books and Supplies	2.00%	2.00%	2,634,742	2,687,437	2,741,186
Services, Other Operating Expenses	2.00%	2.00%	8,415,913	8,584,231	8,755,916
Capital Outlay	0.00%	0.00%	1,321,185	1,321,185	1,321,185
Other Outgo	2.00%	2.00%	85,650	87,363	89,110
Direct Support / Indirect Cost	2.00%	2.00%	(1,146,807)	(1,169,743)	(1,193,138)
Other Financing Uses	0.00%	0.00%	-	-	-
Transfers Out	0.00%	0.00%	-	-	-
Contributions	2.00%	2.00%	8,318,441	8,484,810	8,654,506
<b>TOTAL EXPENDITURES</b>			<b>68,961,068</b>	<b>71,006,378</b>	<b>73,092,596</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>			<b>1,100,447</b>	<b>129,120</b>	<b>(828,681)</b>
<b>E. FUND BALANCE, RESERVES</b>					
Beginning Balance			14,795,782	15,896,229	16,025,349
Estimated Ending Balance			15,896,229	16,025,349	15,196,668
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>					
Reserved Amounts					
Revolving Cash			-	25,000	25,000
Stores			-	35,000	35,000
QSCB Sinking Fund			-	-	-
Designated for Economic Uncertainties	2.00%	2.00%	4,933,614	5,032,286	5,132,932
Other Designations (1:1, PD, Capital Outlay)			10,962,615	10,933,063	10,003,736
Unappropriated Amount			-	-	-

Washington Unified School District  
2016-2017 Adopted Budget Proposal  
Restricted General Fund

	PROJECTED INCREASES		Adopted Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
<b>A. REVENUES</b>	Revenue - Cola %				
LCFF Sources	4.12%	1.58%	-	-	-
Federal Revenues	0.00%	0.00%	3,975,996	3,975,996	3,975,996
Other State Revenues	1.11%	2.42%	1,299,551	1,313,976	1,345,774
Other Local Revenues	0.00%	0.00%	2,512,093	2,512,093	2,512,093
Other Sources	0.00%	0.00%	-	-	-
<b>TOTAL REVENUES</b>			<b>7,787,640</b>	<b>7,802,065</b>	<b>7,833,863</b>
<b>B. EXPENDITURES</b>	Expenses %				
Certificated Salaries					
Base Salaries			4,553,535	4,553,535	4,644,606
Step and Column	2.00%	2.00%		91,071	92,892
Cost of Living	0.00%	0.00%			
Other Adjustments					
<b>Total Certificated Salaries</b>			<b>4,553,535</b>	<b>4,644,606</b>	<b>4,737,498</b>
Classified Salaries					
Base Salaries			2,466,152	2,466,152	2,515,475
Step and Column	2.00%	2.00%		49,323	50,310
Cost of Living	0.00%	0.00%			
Other Adjustments					
<b>Total Classified Salaries</b>			<b>2,466,152</b>	<b>2,515,475</b>	<b>2,565,785</b>
Employee Benefits			2,073,199	2,096,568	2,120,404
Books and Supplies	2.00%	2.00%	1,341,694	1,368,528	1,395,899
Services, Other Operating Expenses	0.00%	0.00%	3,697,584	3,697,584	3,697,584
Capital Outlay	0.00%	0.00%	180,000	-	-
Other Outgo	0.00%	0.00%	155,417	155,417	155,417
Direct Support / Indirect Cost	0.00%	0.00%	791,547	791,547	791,547
Other Financing Uses	0.00%	0.00%	-	-	-
Transfers Out	0.00%	0.00%	806,523	806,523	806,523
Contributions	2.00%	2.00%	(8,318,441)	(8,484,810)	(8,654,506)
<b>TOTAL EXPENDITURES</b>			<b>7,747,210</b>	<b>7,591,438</b>	<b>7,616,151</b>
<b>C. NET INCREASE (DECREASE) IN FUND</b>			<b>40,430</b>	<b>210,627</b>	<b>217,712</b>
<b>E. FUND BALANCE, RESERVES</b>					
Beginning Balance			1,259,849	1,300,279	1,510,906
Estimated Ending Balance			1,300,279	1,510,906	1,728,618
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>					
Reserved Amounts					
Revolving Cash					
Prepaid Expenditures			-	-	-
Legally Restricted Balances			1,259,849	1,510,906	1,728,618
Designated for Economic Uncertainties	0.00%	0.00%	-	-	-
Unappropriated Amount			-	-	-

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	66,999,078.00	4.12%	69,759,440.00	1.58%	70,861,639.00
2. Federal Revenues	8100-8299	13,653.00	0.00%	13,653.00	0.00%	13,653.00
3. Other State Revenues	8300-8599	2,769,784.00	-60.88%	1,083,405.00	2.42%	1,109,623.00
4. Other Local Revenues	8600-8799	279,000.00	0.00%	279,000.00	0.00%	279,000.00
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	(8,318,441.00)	2.00%	(8,484,810.00)	2.00%	(8,654,506.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>61,743,074.00</b>	<b>1.47%</b>	<b>62,650,688.00</b>	<b>1.53%</b>	<b>63,609,409.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,257,874.00		29,405,411.00
b. Step & Column Adjustment				565,157.00		588,108.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				582,380.00		582,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,257,874.00	4.06%	29,405,411.00	3.98%	30,575,899.00
2. Classified Salaries						
a. Base Salaries				9,200,162.00		9,511,515.00
b. Step & Column Adjustment				184,002.00		190,230.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				127,351.00		127,351.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,200,162.00	3.38%	9,511,515.00	3.34%	9,829,096.00
3. Employee Benefits	3000-3999	11,873,908.00	1.86%	12,094,169.00	1.86%	12,318,836.00
4. Books and Supplies	4000-4999	2,634,742.00	2.00%	2,687,437.00	2.00%	2,741,186.00
5. Services and Other Operating Expenditures	5000-5999	8,415,913.00	2.00%	8,584,231.00	2.00%	8,755,916.00
6. Capital Outlay	6000-6999	1,321,185.00	0.00%	1,321,185.00	0.00%	1,321,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,650.00	2.00%	87,363.00	2.00%	89,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,146,807.00)	2.00%	(1,169,743.00)	2.00%	(1,193,138.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>60,642,627.00</b>	<b>3.10%</b>	<b>62,521,568.00</b>	<b>3.07%</b>	<b>64,438,090.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		1,100,447.00		129,120.00		(828,681.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,795,782.40		15,896,229.40		16,025,349.40
2. Ending Fund Balance (Sum lines C and D1)		15,896,229.40		16,025,349.40		15,196,668.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,962,615.32		10,933,063.40		10,003,736.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,933,614.08		5,032,286.00		5,132,932.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>						
		15,896,229.40		16,025,349.40		15,196,668.40

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,933,614.08		5,032,286.00		5,132,932.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,933,614.08		5,032,286.00		5,132,932.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
B1d is Certificated STRS. B2d is Classified PERS.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,975,996.00	0.00%	3,975,996.00	0.00%	3,975,996.00
3. Other State Revenues	8300-8599	1,299,551.00	1.11%	1,313,976.00	2.42%	1,345,774.00
4. Other Local Revenues	8600-8799	2,512,093.00	0.00%	2,512,093.00	0.00%	2,512,093.00
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	8,318,441.00	2.00%	8,484,810.00	2.00%	8,654,506.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>16,106,081.00</b>	<b>1.12%</b>	<b>16,286,875.00</b>	<b>1.24%</b>	<b>16,488,369.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,553,535.00		4,644,606.00
b. Step & Column Adjustment				91,071.00		92,892.00
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	4,553,535.00	2.00%	4,644,606.00	2.00%	4,737,498.00
2. Classified Salaries						
a. Base Salaries				2,466,152.00		2,515,475.00
b. Step & Column Adjustment				49,323.00		50,310.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,466,152.00	2.00%	2,515,475.00	2.00%	2,565,785.00
3. Employee Benefits	3000-3999	2,073,199.00	1.13%	2,096,568.00	1.14%	2,120,404.00
4. Books and Supplies	4000-4999	1,341,694.00	2.00%	1,368,528.00	2.00%	1,395,899.00
5. Services and Other Operating Expenditures	5000-5999	3,697,584.00	0.00%	3,697,584.00	0.00%	3,697,584.00
6. Capital Outlay	6000-6999	180,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,417.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	791,547.00	-80.37%	155,417.00	0.00%	155,417.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	806,523.00	-1.86%	791,547.00	0.00%	791,547.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				806,523.00		806,523.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>16,065,651.00</b>	<b>0.07%</b>	<b>16,076,248.00</b>	<b>1.21%</b>	<b>16,270,657.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		40,430.00		210,627.00		217,712.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,259,849.21		1,300,279.21		1,510,906.21
2. Ending Fund Balance (Sum lines C and D1)		1,300,279.21		1,510,906.21		1,728,618.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	1,300,279.21		1,510,906.21		1,728,618.21
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						
<b>(Line D3f must agree with line D2)</b>						
		1,300,279.21		1,510,906.21		1,728,618.21

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d is Certificated STRS. B2d is Classified PERS.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	66,999,078.00	4.12%	69,759,440.00	1.58%	70,861,639.00
2. Federal Revenues	8100-8299	3,989,649.00	0.00%	3,989,649.00	0.00%	3,989,649.00
3. Other State Revenues	8300-8599	4,069,335.00	-41.09%	2,397,381.00	2.42%	2,455,397.00
4. Other Local Revenues	8600-8799	2,791,093.00	0.00%	2,791,093.00	0.00%	2,791,093.00
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)		77,849,155.00	1.40%	78,937,563.00	1.47%	80,097,778.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,811,409.00		34,050,017.00
b. Step & Column Adjustment				656,228.00		681,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				582,380.00		582,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,811,409.00	3.77%	34,050,017.00	3.71%	35,313,397.00
2. Classified Salaries						
a. Base Salaries				11,666,314.00		12,026,990.00
b. Step & Column Adjustment				233,325.00		240,540.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				127,351.00		127,351.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,666,314.00	3.09%	12,026,990.00	3.06%	12,394,881.00
3. Employee Benefits	3000-3999	13,947,107.00	1.75%	14,190,737.00	1.75%	14,439,240.00
4. Books and Supplies	4000-4999	3,976,436.00	2.00%	4,055,965.00	2.00%	4,137,085.00
5. Services and Other Operating Expenditures	5000-5999	12,113,497.00	1.39%	12,281,815.00	1.40%	12,453,500.00
6. Capital Outlay	6000-6999	1,501,185.00	-11.99%	1,321,185.00	0.00%	1,321,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	241,067.00	-63.76%	87,363.00	2.00%	89,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(355,260.00)	185.52%	(1,014,326.00)	2.31%	(1,037,721.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	806,523.00	-1.86%	791,547.00	0.00%	791,547.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				806,523.00		806,523.00
11. Total (Sum lines B1 thru B10)		76,708,278.00	2.46%	78,597,816.00	2.69%	80,708,747.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,140,877.00		339,747.00		(610,969.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,055,631.61		17,196,508.61		17,536,255.61
2. Ending Fund Balance (Sum lines C and D1)		17,196,508.61		17,536,255.61		16,925,286.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		60,000.00		60,000.00
b. Restricted	9740	1,300,279.21		1,510,906.21		1,728,618.21
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	10,962,615.32		10,933,063.40		10,003,736.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,933,614.08		5,032,286.00		5,132,932.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,196,508.61		17,536,255.61		16,925,286.61



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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,933,614.08		5,032,286.00		5,132,932.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,933,614.08		5,032,286.00		5,132,932.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.43%		6.40%		6.36%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		7,304.38		7,304.38		7,304.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,708,278.00		78,597,816.00		80,708,747.00
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)		76,708,278.00		78,597,816.00		80,708,747.00
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)		2,301,248.34		2,357,934.48		2,421,262.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,301,248.34		2,357,934.48		2,421,262.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	6,955.61	7,117.74	N/A	Met
Second Prior Year (2014-15)				
District Regular	7,133.82	7,261.91		
Charter School				
<b>Total ADA</b>	<b>7,133.82</b>	<b>7,261.91</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	7,282.75	7,304.38		
Charter School		0.00		
<b>Total ADA</b>	<b>7,282.75</b>	<b>7,304.38</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	7,304.38			
Charter School	0.00			
<b>Total ADA</b>	<b>7,304.38</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	7,289	7,848	N/A	Met
Second Prior Year (2014-15)				
District Regular	7,444	7,978		
Charter School				
<b>Total Enrollment</b>	<b>7,444</b>	<b>7,978</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	7,574	7,967		
Charter School				
<b>Total Enrollment</b>	<b>7,574</b>	<b>7,967</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	7,967			
Charter School				
<b>Total Enrollment</b>	<b>7,967</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	7,118	7,848	90.7%
Second Prior Year (2014-15)			
District Regular	7,262	7,978	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,262</b>	<b>7,978</b>	<b>91.0%</b>
First Prior Year (2015-16)			
District Regular	7,304	7,967	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,304</b>	<b>7,967</b>	<b>91.7%</b>
		Historical Average Ratio:	91.1%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>91.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	7,304	7,967		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,304</b>	<b>7,967</b>	<b>91.7%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	7,304	7,967		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,304</b>	<b>7,967</b>	<b>91.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	7,304	7,967		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,304</b>	<b>7,967</b>	<b>91.7%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The data includes Charter School enrollment. When removed teh CBEDS to enrollment ratio is 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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	70,186,520.00	70,734,884.00	72,437,467.00
<b>Step 1 - Change in Population</b>	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	7,326.27	7,326.27	7,326.27
b. Prior Year ADA (Funded)	7,326.27	7,326.27	7,326.27
c. Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	63,128,380.00	66,999,078.00	69,762,086.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	3,870,698.00	2,763,007.00	1,102,775.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	3,870,698.00	2,763,007.00	1,102,775.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	6.13%	4.12%	1.58%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	6.13%	4.12%	1.58%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>5.13% to 7.13%</b>	<b>3.12% to 5.12%</b>	<b>.58% to 2.58%</b>

**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)	11,549,068.00	11,664,559.00	11,781,204.00	11,899,016.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	64,033,835.00	68,020,696.00	70,793,922.00	71,907,013.00
District's Projected Change in LCFF Revenue:		6.23%	4.08%	1.57%
<b>LCFF Revenue Standard:</b>		<b>5.13% to 7.13%</b>	<b>3.12% to 5.12%</b>	<b>.58% to 2.58%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	37,900,382.01	43,547,605.55	87.0%
Second Prior Year (2014-15)	42,852,112.86	49,795,582.06	86.1%
First Prior Year (2015-16)	49,181,922.00	57,411,517.00	85.7%
Historical Average Ratio:			86.3%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	5.0%	5.0%
	<b>83.3% to 89.3%</b>	<b>81.3% to 91.3%</b>	<b>81.3% to 91.3%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	49,331,944.00	60,642,627.00	81.3%	Not Met
1st Subsequent Year (2017-18)	51,011,095.00	62,521,568.00	81.6%	Met
2nd Subsequent Year (2018-19)	52,723,831.00	64,438,090.00	81.8%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

16/17 LCAP Supplemental / Concentration expenses are in Services and Other Operating Expenditures until adjusted at 1st Interim, at that time adjustments will be made to Salaries and Benefits.



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.13%	4.12%	1.58%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.87% to 16.13%</b>	<b>-5.88% to 14.12%</b>	<b>-8.42% to 11.58%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.13% to 11.13%	-8.8% to 9.12%	-3.42% to 6.58%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	4,714,024.00		
Budget Year (2016-17)	3,989,649.00	-15.37%	Yes
1st Subsequent Year (2017-18)	3,989,649.00	0.00%	No
2nd Subsequent Year (2018-19)	3,989,649.00	0.00%	No

**Explanation:**  
(required if Yes)

15/16 Carryover is posted at 1st Interim. Title I carryover from 14/15 was about \$600K posted to 15/16 and reflected at Estimated Actuals.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	7,639,126.00		
Budget Year (2016-17)	4,069,335.00	-46.73%	Yes
1st Subsequent Year (2017-18)	2,397,381.00	-41.09%	Yes
2nd Subsequent Year (2018-19)	2,455,397.00	2.42%	No

**Explanation:**  
(required if Yes)

1 time mandate funds in both Fiscal Year 15/16 and 16/17.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	2,959,189.00		
Budget Year (2016-17)	2,791,093.00	-5.68%	Yes
1st Subsequent Year (2017-18)	2,791,093.00	0.00%	No
2nd Subsequent Year (2018-19)	2,791,093.00	0.00%	No

**Explanation:**  
(required if Yes)

Conservative zero based budgeting for facility rentals, etc.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	4,656,994.00		
Budget Year (2016-17)	3,976,436.00	-14.61%	Yes
1st Subsequent Year (2017-18)	4,055,965.00	2.00%	No
2nd Subsequent Year (2018-19)	4,137,085.00	2.00%	No

**Explanation:**  
(required if Yes)

Prepaid 16/17 math adoption.

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

First Prior Year (2015-16)	10,233,570.00		
Budget Year (2016-17)	12,113,497.00	18.37%	Yes
1st Subsequent Year (2017-18)	12,281,815.00	1.39%	No
2nd Subsequent Year (2018-19)	12,453,500.00	1.40%	No

**Explanation:**  
(required if Yes)

16/17 LCAP Supplemental / Concentration expenses in Services and Other Operating Expenditures until adjusted at 1st Interim.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2015-16)	15,312,339.00		
Budget Year (2016-17)	10,850,077.00	-29.14%	Not Met
1st Subsequent Year (2017-18)	9,178,123.00	-15.41%	Not Met
2nd Subsequent Year (2018-19)	9,236,139.00	0.63%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2015-16)	14,890,564.00		
Budget Year (2016-17)	16,089,933.00	8.05%	Met
1st Subsequent Year (2017-18)	16,337,780.00	1.54%	Met
2nd Subsequent Year (2018-19)	16,590,585.00	1.55%	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)

15/16 Carryover is posted at 1st Interim. Title I carryover from 14/15 was about \$600K posted to 15/16 and reflected at Estimated Actuals.

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

1 time mandate funds in both Fiscal Year 15/16 and 16/17.

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

Conservative zero based budgeting for facility rentals, etc.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

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

**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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	76,708,278.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00		Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	
c. Net Budgeted Expenditures and Other Financing Uses	76,708,278.00	2,301,248.34	1,922,991.23	1,922,991.23

	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	2,210,732.00	Met

<sup>1</sup> 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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,665,774.00	4,170,999.02	4,916,178.41
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,874,034.52	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,539,808.52	4,170,999.02	4,916,178.41
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,258,748.16	67,652,095.13	76,450,508.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	58,258,748.16	67,652,095.13	76,450,508.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	14.7%	6.2%	6.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.9%</b>	<b>2.1%</b>	<b>2.1%</b>

<sup>1</sup>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.

<sup>2</sup>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)	(510,868.05)	44,482,602.26	1.1%	Met
Second Prior Year (2014-15)	1,215,304.58	50,826,339.75	N/A	Met
First Prior Year (2015-16)	3,834,769.00	57,411,517.00	N/A	Met
Budget Year (2016-17) (Information only)	1,100,447.00	60,642,627.00		

**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 <sup>1</sup>	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

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	10,468,468.82	10,622,737.56	N/A	Met
Second Prior Year (2014-15)	10,256,185.56	9,745,708.82	5.0%	Not Met
First Prior Year (2015-16)	10,370,201.82	10,961,013.40	N/A	Met
Budget Year (2016-17) (Information only)	14,795,782.40			

<sup>2</sup> 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)

June 30, 2014 Audit Adjustment per James Marta and year end audit. In the amount of (\$366,160.69) due to Accounts Payable.

**10. CRITERION: Reserves**

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

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

<sup>1</sup> 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.

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	7,304		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,708,278.00	78,597,816.00	80,708,747.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	76,708,278.00	78,597,816.00	80,708,747.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,301,248.34	3,929,890.80	4,035,437.35
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,301,248.34</b>	<b>3,929,890.80</b>	<b>4,035,437.35</b>

**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)	4,933,614.08	5,032,286.00	5,132,932.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,933,614.08	5,032,286.00	5,132,932.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.43%	6.40%	6.36%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,301,248.34</b>	<b>3,929,890.80</b>	<b>4,035,437.35</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2015-16)	(8,281,642.00)			
Budget Year (2016-17)	(8,318,441.00)	36,799.00	0.4%	Met
1st Subsequent Year (2017-18)	(8,484,810.00)	166,369.00	2.0%	Met
2nd Subsequent Year (2018-19)	(8,654,506.00)	169,696.00	2.0%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	806,523.00			
Budget Year (2016-17)	806,523.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	791,547.00	(14,976.00)	-1.9%	Met
2nd Subsequent Year (2018-19)	791,547.00	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<sup>1</sup> 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.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	11	FUND 01, 25, 56	7438/7439	15,872,808
Certificates of Participation	22	FUND 25	7438/7439	69,825,000
General Obligation Bonds	16	FUND 51	7438/7439	568,442,984
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			187,180

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
<b>TOTAL:</b>				654,327,972

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,466,556	1,454,588	1,407,040	1,394,568
Certificates of Participation	4,830,644	5,017,075	4,998,644	5,015,069
General Obligation Bonds	4,036,444	4,091,269	4,323,794	4,562,319
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	10,333,644	10,562,932	10,729,478	10,971,956
<b>Has total annual payment increased over prior year (2015-16)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

**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)

The District uses RDA and Developer Fee Revenues for future debt service payments. Additionally, the City of West Sacramento pays for joint use of the high school facilities on an annual basis.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund		Governmental Fund
0	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

4,038,943.00
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b. OPEB unfunded actuarial accrued liability (UAAL)

5,040,294.00
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c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial
-----------

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

Apr 01, 2016
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5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00
250,000.00	250,000.00	250,000.00
0.00	0.00	0.00
120	125	130

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

No
----

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

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**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	406.0	406.0	406.0	406.0

**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.

Full contract.
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Negotiations Settled

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

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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

278,659
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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
2,598,859	2,624,847	2,651,096
varies	varies	varies
1.0%	1.0%	1.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
525,064	535,565	546,276
2.0%	2.0%	2.0%

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

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

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

**Certificated (Non-management) - Other**

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

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**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	400.0	400.0	400.0	400.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

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:

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End Date:

--

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

No	No	
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**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")

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

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Negotiations Not Settled

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

95,644
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Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
2,560,452	2,586,057	2,611,917
varies	varies	varies
1.0%	1.0%	1.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
176,924	180,462	184,072
2.0%	2.0%	2.0%

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

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

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

**Classified (Non-management) - Other**

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

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**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	47.0	47.0	47.0	47.0

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

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

No
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If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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

39,254
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4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	300,853	303,862	306,900
Percent of H&W cost paid by employer	varies	varies	varies
Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	55,525	56,636	57,769
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	21,600	21,600	21,600
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
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2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 23, 2016
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**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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