



# BONITA UNIFIED SCHOOL DISTRICT

## 2016-2017 Adopted Budget Report

*June 22, 2016*



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**2016-2017 ADOPTED BUDGET AND  
MULTIYEAR PROJECTIONS FOR 2017-18 AND 2018-2019  
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**2016-2017 ADOPTED BUDGET AND  
MULTIYEAR PROJECTIONS FOR 2017-18 AND 2018-2019**

**SUMMARY**

AB 1200 requires the Board of Education, through a public hearing process, to adopt the District's annual budget. Budget guidelines and assumptions that were approved by the Board have been used in developing the 2016-2017 budget. In addition to adopting the budget for the next fiscal year, the District must present projections for the subsequent two years, 2017-2018 and 2018-2019, and certify that it will be able to meet its reserve requirement (3%) for both the budget and the two following years. After the State Budget is adopted by the legislature and signed by the Governor, the District will have 45 days to revise its 2016-2017 budget and revise its projections for the 2017-2018 and 2018-2019 fiscal years.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Bonita Unified School District. The District's budget is an expression in dollars of the educational program and aligns with the Local Control Accountability Plan (LCAP). It is the intent of the Board of Education to expend the resources of the District in a manner designed to maximize benefits directly related to the students in the classroom and to the total education program. The General Fund Unrestricted Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development and assessment, human resource services, accounting, computer technology, maintenance of facilities and equipment, purchasing and other support services.

The budget summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The revenue assumptions used for the budget year and two successive years of the multiyear projections are shown below. They reflect the guidance of the Los Angeles County Office of Education regarding Local Control Funding Formulas calculations, statutory categorical COLA's, and lottery revenue per ADA.

**STAFFING TRENDS AND PROJECTIONS**

Staffing at BUSD elementary, middle and high schools is driven by a combination of fixed and formula-driven allocations. The chart below describes the District's current staffing standards for all three school levels. It should be noted that these formula numbers can be augmented by special purpose dollars that the site designates to be converted to full-time equivalent employees. Non-school site staffing, including District office and department personnel, is not formula driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis. School staffing for certificated teachers, classified staff and administrators is based on student enrollment and the grade levels served.

<b>Category</b>	<b>Elementary School (FTE)</b>	<b>Middle School (FTE)</b>	<b>High School (FTE)</b>
Principal	1	1	1
Assistant Principal	0 - 1	1	2 - 3
Student Service Coordinator	0 - 0.4	2	1 - 4.16
Athletic Director	-	-	0.4
Library Services	0.875	0.875	0.5 - 1
Custodial	21.5 District Wide		
Secretary/Clerical	0.5 – 2.0	1.0 – 2.0	1.0 – 4.0
Staffing Ratios:			
K – 3	22 : 1		
4 – 5	34 : 1		
6 – 8		31 : 1	

9 - 12			31.5 : 1
# Classes per Student	1	6	6
# of Classes per Teacher	1	5	5
Technology Device Ratio	1:2 District Wide		

\*Staffing at the High School level does not reflect the continuation high school

The change in FTEs between the 2015-16 and 2016-17 adopted budget is outlined below.

	2015 -2016	2016 -2017	Difference
Certificated	472.45	479.45	+7.0
Classified	361.85	362.06	+0.21
Management / Confidential	74.00	73.6	-0.4
Total	908.3	915.11	+6.81

### STATUS OF NEGOTIATIONS

Negotiations with both the Bonita Unified Teachers Association and California State Employees Association Chapter 21 have been concluded for the 2015-16. Negotiations for compensation items for the 2016-2017 fiscal year have been finalized but other non-compensation items are still being negotiated. The 2016-2017 settlement agreement for all parties includes a 3% salary increase, along with an additional \$500 being added to the health & welfare cap, bringing the total allocation to \$8,000, effective July 1, 2016.

### LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

The Local Control and Accountability Plan must identify goals based on state priorities for all students, numerically significant subgroups, students with disabilities and eligible students (students receiving free and reduced lunch, English learners, and foster youth). The LCAP is intended to be a comprehensive plan that supports and improves outcomes for all students. Components of the plan include basic services to be provided to students, implementation of the California standards, parent involvement, student outcomes, pupil engagement, and school climate. The 2016-2017 budget is aligned to support the goals found in the Local Control and Accountability Plan.

### LOCAL CONTROL FUNDING FORMULA

The Local Control Funding Formula (LCFF) consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually by a cost of living adjustment (COLA), another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as the eligible student count does not exceed 55% of the District's enrollment

The following factors are used in the Bonita Unified School District LCFF calculations:

	2015-2016	2016-2017	2017-2018	2018-2019
COLA	1.02%	0%	1.11%	2.42%
Base Grant Rate (Based on ADA):				
K-3	\$7,083	\$7,083	\$7,161	\$7,335
4-6	\$7,189	\$7,189	\$7,269	\$7,445
7-8	\$7,403	\$7,403	\$7,485	\$7,666
9-12	\$8,578	\$8,578	\$8,673	\$8,883
Augmentation Grant Rate (Based on ADA):				
K-3 CSR (10.4% of Base Grant Rate)	\$737	\$737	\$745	\$763
9-12 (2.6% of Base Grant Rate)	\$223	\$223	\$225	\$231
Supplemental Grant:				
Enrollment	10,268	10,278	10,288	10,298
Unduplicated Pupil Count	3,858	3,858	3,858	3,858
3-Year Average % of Enrollment	37.77%	37.66%	37.54%	37.5%

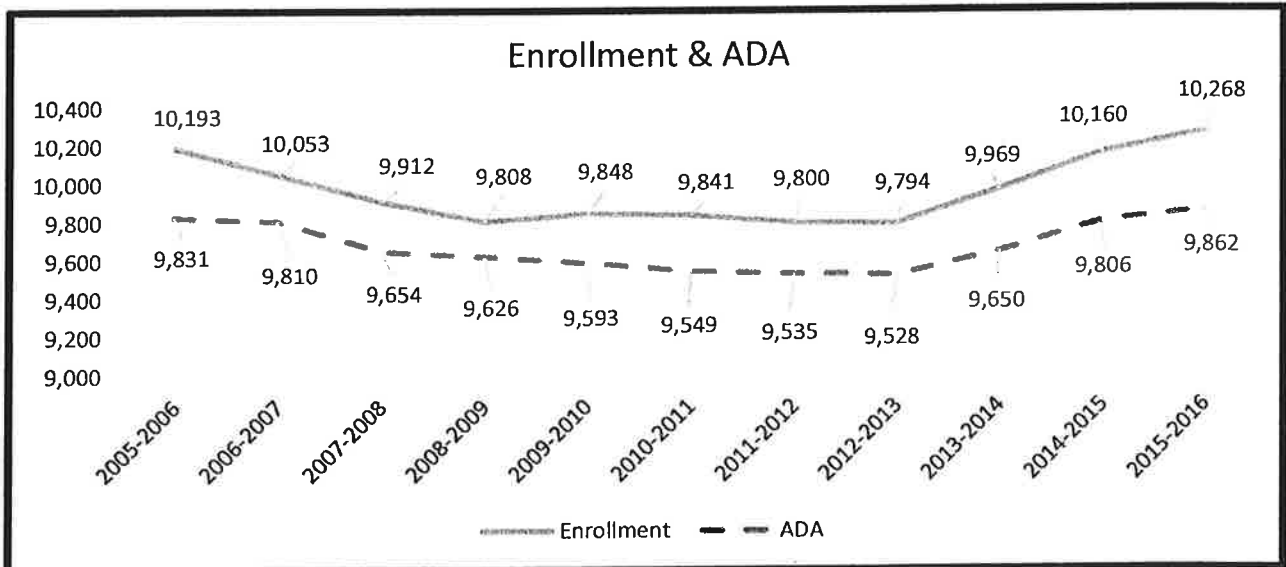
Local Control Funding Formula Revenue Calculations for the Bonita Unified School District:

	2015-2016	2016-2017	2017-2018	2018-2019
Base Grant:				
K-3	\$20,020,643	\$20,291,795	\$20,586,530	\$21,154,454
4-6	15,095,390	15,095,390	15,263,374	15,632,937
7-8	11,715,544	11,715,544	11,845,312	12,131,752
9-12	28,948,340	28,948,340	29,267,353	29,977,868
Total Base Grant Revenue	<u>\$75,779,917</u>	<u>\$76,051,069</u>	<u>\$76,962,569</u>	<u>\$78,897,011</u>
Augmentation Grant:				
K-3	\$2,082,039	\$2,110,237	\$2,140,954	\$2,200,015
9-12	752,659	752,659	760,995	779,421
Total Augmentation Grant Revenue	<u>\$2,834,698</u>	<u>\$2,862,896</u>	<u>\$2,901,949</u>	<u>\$2,979,436</u>
Supplemental Grant	\$5,938,355	\$5,943,800	\$5,996,228	\$6,140,734
Transportation & TIIG Funding	\$1,639,097	\$1,639,097	\$1,639,097	\$1,639,097
<b>Total LCFF Entitlement Target</b>	<b>\$86,192,067</b>	<b>\$86,496,862</b>	<b>\$87,499,843</b>	<b>\$89,656,278</b>
GAP Funding %	52.2%	54.84%	73.96%	41.22%
Hold Harmless Funding	\$70,024,702	\$78,735,307	\$83,064,185	\$86,420,345
Difference Between Target and Hold Harmless Funding	\$16,167,365	\$7,761,555	\$4,435,658	\$3,235,933
GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %)	\$8,439,365	\$4,256,437	\$3,280,613	\$1,333,852
<b>Current Year LCFF Revenue</b> (Hold Harmless Funding + GAP Funding)	<b>\$78,464,067</b>	<b>\$82,991,744</b>	<b>\$86,344,798</b>	<b>\$87,754,197</b>

## ENROLLMENT & AVERAGE DAILY ATTENDANCE (ADA)

The District's CALPADS October 2015 enrollment count shows an increase of 108 students from prior year. From 2005-2006 to 2015-2016, the District has experienced an increase in enrollment of 75 student and a decline of 30.01 in ADA. ADA levels are projected to remain steady for 2017-2018 and 2018-2019 respectively. The 2017-2018 and 2018-2019 ADA will be revised based on actual P-2 data for those years.

	CBEDS / CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change	% of ADA to Enrollment
2005-2006	10,193		9,830.59	-61.14	96.40%
2006-2007	10,053	-140	9,810.34	-20.25	97.59%
2007-2008	9,912	-141	9,653.71	-156.63	97.39%
2008-2009	9,808	-104	9,625.63	-28.08	98.14%
2009-2010	9,848	+ 40	9,593.23	-32.40	97.41%
2010-2011	9,841	-7	9,548.64	-44.59	97.03%
2011-2012	9,800	-41	9,535.43	-13.21	97.30%
2012-2013	9,794	-6	9,527.50	-7.93	97.28%
2013-2014	9,969	+175	9,649.66	+122.16	97.80%
2014-2015	10,160	+191	9,806.06	+156.40	96.52%
2015-2016	10,268	+108	9,861.72	+55.66	96.04%
<b>TOTALS</b>		<b>+75</b>		<b>-30.01</b>	



## GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources, so it is not included in the Debt Repayment information.

General Fund debt repayment for 2016-2017 and the following two years are summarized in the table below:

Category	Funding Source	2016-2017	2017-2018	2018-2019
Certificate of Participation (COPs) <i>Last Payment Date May 1, 2020</i>	General Fund	\$847,606	\$846,337	\$846,035
California Renewable Energy Bonds (CREB) <i>Last Payment Date April 1, 2033</i>	General Fund	\$482,101	\$1,051,212	\$1,043,003
Capital Leases	General Fund	\$90,699	\$81,077	\$36,634

## RETIREE BENEFITS

Employees who reach qualifying age and have performed 10 years of service for the District are entitled to an annual payment for 10 years or until Medicare or Social Security retirement age is reached, whichever comes first. The amount is prorated based upon the percentage of full time employment. Previously, the annual amount was \$2,000 for certificated employees and \$2,200 per year for classified employees. In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

The information below describes the restructured retirement incentives offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive:

In 2008-2009 and 2009-2010, certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they will receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff opted to retire which resulted in a retirement incentive obligation of \$434,935.

No retirement incentive was offered in 2012-2013.

In 2013-14, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Fifteen employees opted for the incentive. Certificated employees also receive the

\$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Ten employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments were paid in two equal installments in October 2014 and March 2015.

In 2014-15, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Twenty employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Fifteen employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments were paid in two equal installments in October 2015 and March 2016.

The estimated District obligation for 2015-2016 for all retirees is \$878,805. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

No retirement incentive was offered in 2015-2016.

## **ASSUMPTIONS**

The Adopted Budget report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of Department of Finance, School Services of California and the Los Angeles County Office of Education.

### Detailed Revenue Worksheet

For revenue detail, see the attached Revenue Detail spreadsheet.

### Federal Revenue

Federal categorical program revenues are held stable for 2016-2017, 2017-2018 and 2018-2019.

### State Revenue

State categorical programs, with the exception of Special Education programs which received the 1.02% COLA in 2015-2016 will receive 0% COLA 2016-2017. Since there wasn't a COLA, categorical revenues are similar to the 2015-2016 levels.

### Local Revenue

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes. Donations and reimbursements from Associated Student Body, Booster Clubs and other outside agencies are budgeted when they occur and are not included in budget development.

### Salaries

Salaries are projected based upon positions authorized by the Board of Education. Salary placement is in accordance with negotiated agreements with the bargaining units.

Annual step and column adjustments may be budgeted for all staff that qualify. Vacant and growth positions are estimated at the median cost per applicable unit.



Uncertainties

Highlighted below are the factors that present the most uncertainty at this time.

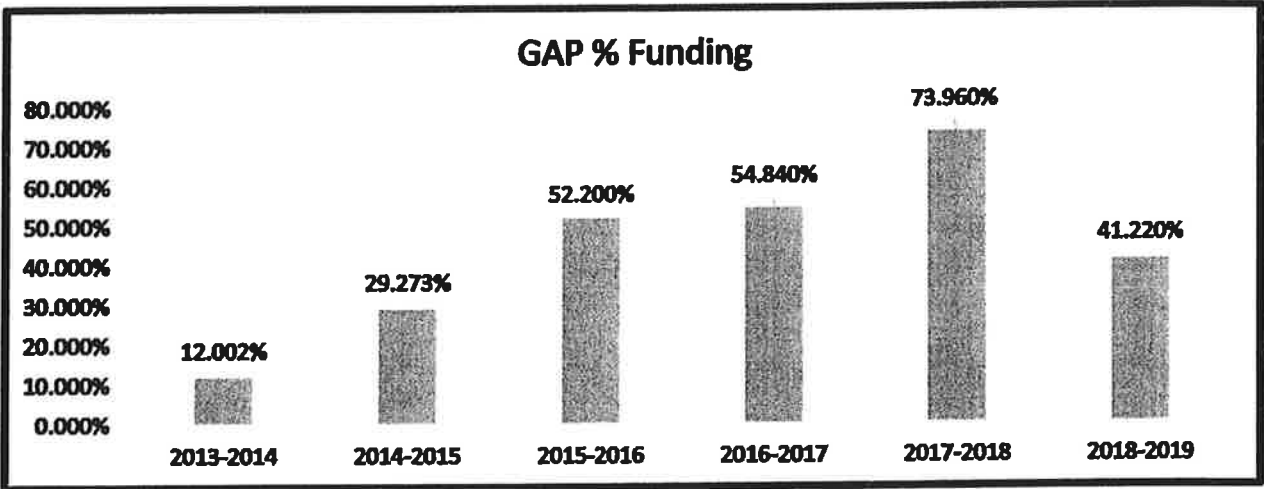
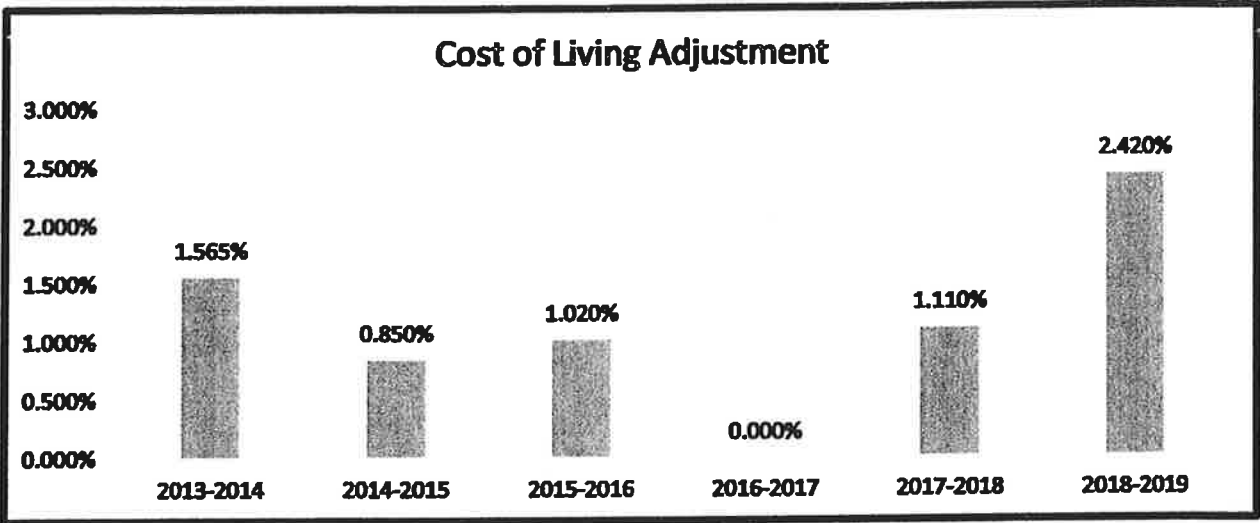
- No statutory requirement to fund the LCFF GAP percentage.
- Enrollment and ADA; although it appears that enrollment has stabilized, continued enrollment declines would have a negative impact on revenues.

	2015-2016	2016-2017	2017-2018	2018-2019
Average Daily Attendance	9,862	9,900	9,910	9,920
Total Enrollment	10,268	10,278	10,288	10,298
Unduplicated Pupil Count	3,858	3,858	3,858	3,858
GAP % Funding	52.2%	54.84%	73.96%	41.22%
State Categorical COLA for Special Education	1.02%	0.0%	1.11%	2.42%
Lottery Revenue per ADA – Unrestricted	\$140	\$140	\$140	\$140
Lottery Revenue per ADA - Restricted	\$41	\$41	\$41	\$41
Debt Repayment for Certificate of Participation	\$810,610	\$847,606	\$846,338	\$846,035
Debt Repayment for California Renewable Energy Bonds	\$0	\$482,101	\$1,051,212	\$1,043,003
Retiree H&W Payments	\$203,850	\$202,655	\$202,655	\$202,655
Early Retirement Incentives	\$824,460	\$243,911	\$260,000	\$260,000
Employer Payroll Rates:				
State Teacher Retirement System	10.73%	12.58%	14.43%	16.28%
Public Employees Retirement System	11.847%	13.888%	15.50%	17.10%
OASDI	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Workers Compensation	3.35%	3.06%	3.06%	3.06%
SUI	0.05%	0.05%	0.05%	0.05%
ARP	3.75%	3.75%	3.75%	3.75%

**SCHOOL SITE ALLOCATIONS**

	Elementary School	Middle School	High School
Clerical Hourly	\$3,000	\$3,000	\$3,000
Fieldtrips per Enrollment	\$0	\$30	\$50
Athletic Trainer & Safety Equipment	\$0	\$8,000	\$31,000 (Comprehensive) \$3,000 (Continuation)
Music per Enrollment	\$0	\$10	\$10
Unrestricted Expenses per Enrollment	\$90	\$105	\$150 (Comprehensive) \$235 (Continuation)
Supplemental Expenses per Unduplicated Student Count	\$225	\$225	\$225

HISTORICAL COLA AND GAP PERCENTAGE FUNDING



**2016-2017 PROJECTED GENERAL FUND  
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	<b>Unrestricted</b>	<b>Restricted</b>
Revenues	\$78,836,781	\$22,491,197
Expenditures	<u>(78,475,307)</u>	<u>(22,771,082)</u>
Excess (Deficiency) of Revenue over Expenditures	361,474	(279,885)
Beginning Fund Balance, July 1, 2016	<u>12,336,001</u>	<u>656,159</u>
Ending Fund Balance, June 30, 2017	<u>\$12,697,475</u>	<u>\$376,274</u>
Components of Ending Fund Balance:		
Non-spendable:		
Revolving Cash	\$90,000	\$0
Stores	28,850	0
Restricted:	0	376,274
Assigned:		
Reserve for Textbook Adoptions	1,000,000	0
Reserve for Technology	500,000	0
Reserve for Maintenance of District Facilities	600,000	0
Unassigned:		
Reserve for Economic Uncertainties (3%)	3,037,392	0
Unassigned/Unappropriated	<u>7,441,233</u>	<u>0</u>
Ending Fund Balance, June 30, 2017	<u>\$12,697,475</u>	<u>\$376,274</u>

**2016-2017 PROJECTED OTHER FUNDS  
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	<b>School Age Care Fund 12</b>	<b>Cafeteria Fund 13</b>
Revenues	\$2,564,503	\$2,400,200
Expenditures	<u>(2,630,881)</u>	<u>(2,400,200)</u>
Excess (Deficiency) of Revenue over Expenditures	(66,378)	0
Beginning Fund Balance, July 1, 2016	<u>192,183</u>	<u>66,005</u>
Ending Fund Balance, June 30, 2017	<u>\$125,805</u>	<u>\$66,005</u>
Components of Ending Fund Balance:		
Assigned:	\$125,805	\$37,842
Restricted:	<u>0</u>	<u>28,163</u>
Ending Fund Balance, June 30, 2017	<u>\$125,805</u>	<u>\$66,005</u>

	<b>Building Fund 21</b>	<b>Capital Facilities Fund 25</b>
Revenues	\$100,000	\$305,000
Expenditures	<u>(21,250,642)</u>	<u>(300,000)</u>
Excess (Deficiency) of Revenue over Expenditures	(21,150,642)	5,000
Beginning Fund Balance, July 1, 2016	<u>21,684,592</u>	<u>2,008,306</u>
Ending Fund Balance, June 30, 2017	<u>\$533,950</u>	<u>\$2,013,306</u>
Components of Ending Fund Balance:		
Assigned:	\$0	\$2,013,306
Restricted:	<u>533,950</u>	<u>0</u>
Ending Fund Balance, June 30, 2017	<u>\$533,950</u>	<u>\$2,013,360</u>

	<b>Special Reserve Fund 40</b>	<b>Capital Project Fund 49</b>
Revenues	\$1,250	\$809,000
Expenditures	<u>(150,000)</u>	<u>(1,180,770)</u>
Excess (Deficiency) of Revenue over Expenditures	(148,750)	(371,770)
Beginning Fund Balance, July 1, 2016	<u>455,442</u>	<u>2,572,887</u>
Ending Fund Balance, June 30, 2017	<u>\$306,692</u>	<u>\$2,201,117</u>
Components of Ending Fund Balance:		
Assigned:	\$306,692	\$2,201,117
Restricted:	<u>0</u>	<u>0</u>
Ending Fund Balance, June 30, 2017	<u>\$306,692</u>	<u>\$2,201,117</u>

**MULTI-YEAR PROJECTIONS FOR 2017-2018 & 2018-2019 GENERAL FUND  
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	2017-2018		2018-2019	
	Unrestricted	Restricted	Unrestricted	Restricted
Revenues	\$79,599,913	\$22,774,177	\$80,517,582	\$23,515,757
Expenditures	<u>(80,452,255)</u>	<u>(23,150,451)</u>	<u>(82,408,944)</u>	<u>(23,515,757)</u>
Excess (Deficiency) of Revenue over Expenditures	(852,343)	(376,274)	(1,891,363)	0
Beginning Fund Balance	<u>12,697,475</u>	<u>376,274</u>	<u>11,845,132</u>	<u>0</u>
Ending Fund Balance	<u>\$11,845,132</u>	<u>\$0</u>	<u>\$9,953,769</u>	<u>\$0</u>
Components of Ending Fund Balance:				
Non-spendable:				
Revolving Cash	\$90,000	\$0	\$90,000	\$0
Stores	28,850	0	28,850	0
Restricted:	0	0	0	0
Assigned:				
Reserve for Local Control Funding Formula	3,353,054	0	1,409,399	0
Unassigned:				
Reserve for Economic Uncertainties (3%)	3,108,081	0	3,177,741	0
Unassigned/Unappropriated	<u>5,265,147</u>	<u>0</u>	<u>5,247,779</u>	<u>0</u>
Ending Fund Balance	<u>\$11,845,132</u>	<u>\$0</u>	<u>\$9,953,769</u>	<u>\$0</u>

The assumptions used for the multi-year projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for 2016-2017, 2017-2018 and 2018-2019 will continue to be revisited throughout the 2016-2017 year. Staff will update these projections and present them to the Board at First and Second Interim reporting periods.

**Analysis of Ending Fund Balance**

Effective with the adoption of the 2016-2017 budget, Senate Bill (SB) 858 (Chapter 32/2014) requires school districts to report on assigned and unassigned ending fund balances.

	2016-2017	2017-2018	2018-2019
Assigned Ending Fund Balance	\$2,100,000	\$3,353,054	\$1,409,399
Unassigned Ending Fund Balance	\$7,441,234	\$5,265,147	\$5,247,779
Minimum Reserve Level (3%)	\$3,037,392	\$3,108,081	\$3,177,741
Reserves Above the Minimum 3% Reserve Level	\$9,660,083	\$8,737,051	\$6,776,028

Reserves above the minimum required amount will be used for textbook adoption, technology purchases, school site carryovers, facilities repairs and funding of post-employment benefits.

## 2016-2017 BUDGET GUIDELINES

1. The 2016-2017 District budget shall support the attainment of the goals related to the Mission Statement and the Eight Areas of Focus adopted by the Board of Education.
2. The 2016-2017 District budget shall support the Local Control Accountability Plan (LCAP).
3. Funds for step and column increases may be included in the budget prioritization process to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
4. Salary schedule adjustments may not initially be budgeted.
5. Staffing ratios may be utilized to provide services to students at all grade levels.
6. Beginning fund balances will be based on the estimated ending fund balances for the 2015-2016 fiscal year.
7. As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level. If possible, the REU will be increased above the minimum 3% requirement.
8. Portions of the ending balance will be classified as non-spendable, assigned, committed, unassigned or restricted as defined in Board Policy 3461 – Fund Balance Policy.
9. The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
10. Budget assumptions will be delineated for key budget variables.
11. A Budget Calendar will be used as a planning guide for budget development.
12. General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
13. Special Education Program contribution costs to the General Fund may be maintained at the level of prior-year support. Any increases to contribution costs must be approved as part of the budget development process.
14. The Cafeteria and School Age Care programs shall not encroach on the General Fund.
15. State and Federal programs will be charged the allowed direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.
16. Separate records will be maintained for instructional materials purchased with restricted Lottery funding.
17. Sites may carryover any remaining balances from their original Unrestricted General Fund discretionary allocations. Deficits, which occur due to unforeseen circumstances, will be carried forward to next fiscal year.
18. Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
19. The District will not forward fund categorical programs without authorization from the Board of Education.
20. The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
21. When a new program is recommended for implementation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
22. As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
23. All District funds, such as Cafeteria, School Age Care, Building and Capital Facilities, will be included in the adopted budget.
24. Mandates imposed by legal requirements will be met within the constraints of the overall budget.
25. Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.
26. The adopted budget document shall include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2016-2017.

27. The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.
28. A budget transfer report will be presented to the Board of Education at least monthly.
29. District long-term debt obligations will be reviewed annually.
30. The First and Second Interim Reports will include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2016-2017.

**BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES**

	2015-2016 Estimated Actuals	% of Expenditures	2016-17 Adopted Budget	% of Expenditures	2017-2018 Projection	% of Expenditures	2018-2019 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>								
Local Control Funding Formula Revenue	\$ 78,479,591		\$ 82,991,744		\$ 86,344,798		\$ 87,754,197	
Federal Revenues	\$ 3,643,145		3,326,921		3,261,291		3,261,291	
Other State Revenues	\$ 8,583,029		5,030,796		2,684,077		2,701,574	
Other Local Income	\$ 11,291,030		9,978,517		10,083,922		10,316,276	
<b>TOTAL REVENUES</b>	<b>101,996,795</b>		<b>101,327,978</b>		<b>102,374,089</b>		<b>104,033,339</b>	
<b>EXPENDITURES:</b>								
Certificated Salaries	46,814,131	46.7%	49,357,854	48.8%	50,124,217	48.4%	50,614,032	47.8%
Classified Salaries	14,563,813	14.5%	14,827,106	14.6%	14,921,975	14.4%	15,017,500	14.2%
Employee Benefits	16,370,975	16.3%	18,724,022	18.5%	20,135,653	19.4%	21,569,924	20.4%
Books and Supplies	6,880,819	6.9%	4,257,572	4.2%	3,891,026	3.8%	3,992,970	3.8%
Services and Operating Costs	11,360,243	11.3%	11,232,857	11.1%	11,648,557	11.2%	11,848,997	11.2%
Capital Outlay	2,529,624	2.5%	737,600	0.7%	767,600	0.7%	767,600	0.7%
Other Outgo: Debt Service	1,874,747	1.9%	2,305,552	2.3%	2,305,552	2.2%	2,305,552	2.2%
Total Other Outgo: Transfers of Indirect Costs	(172,125)	-0.2%	(196,175)	-0.2%	(191,874)	-0.2%	(191,874)	-0.2%
<b>TOTAL EXPENDITURES</b>	<b>100,222,228</b>	<b>100.0%</b>	<b>101,246,388</b>	<b>100.0%</b>	<b>103,602,706</b>	<b>100.0%</b>	<b>105,924,702</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,774,567</b>		<b>81,590</b>		<b>(1,228,617)</b>		<b>(1,891,363)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>11,217,593</b>		<b>12,992,160</b>		<b>13,073,750</b>		<b>11,845,133</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 12,992,160</b>		<b>\$ 13,073,750</b>		<b>\$ 11,845,133</b>		<b>\$ 9,953,770</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>								
<b>Non-Spendable:</b>								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	28,850		28,850		28,850		28,850	
Total Non-Spendable	118,850	0.1%	118,850	0.1%	118,850	0.1%	118,850	0.1%
Restricted	656,159	0.7%	376,274	0.4%	(0)	0.0%	(0)	0.0%
<b>Committed</b>								
<b>Assigned</b>								
Reserve for Text Book Adoptions	1,582,700	1.6%	1,000,000	1.0%	-	0.0%	-	0.0%
Reserve for School Sites	645,153	0.6%	-	0.0%	-	0.0%	-	0.0%
Reserve for Technology	1,035,760	1.0%	500,000	0.5%	-	0.0%	-	0.0%
Reserve for District Facilities	600,000	0.6%	600,000	0.6%	-	0.0%	-	0.0%
Local Control Funding Formula Reserve	-	0.0%	-	0.0%	3,353,054	3.2%	1,409,399	1.4%
<b>Unassigned/Unappropriated:</b>								
Reserve for Economic Uncertainties	3,006,667	3.0%	3,037,392	3.0%	3,108,081	3.0%	3,177,741	3.1%
Unassigned/Unappropriated Amounts	5,346,871	5.3%	7,441,234	7.3%	5,265,148	5.1%	5,247,780	5.0%
<b>TOTAL ENDING BALANCE</b>	<b>\$ 12,992,160</b>	<b>13.0%</b>	<b>\$ 13,073,750</b>	<b>12.9%</b>	<b>\$ 11,845,133</b>	<b>11.4%</b>	<b>\$ 9,953,770</b>	<b>9.4%</b>



**BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES**

	2015-2016 Estimated Actuals	% of Expenditures	2016-17 Adopted Budget	% of Expenditures	2017-2018 Projection	% of Expenditures	2018-2019 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>								
Local Control Funding Formula Revenue	\$ 78,479,591		\$ 82,991,744		\$ 86,344,798		\$ 87,754,197	
Federal Revenues	204,974		0		0		0	
Other State Revenues	6,856,771		3,999,023		1,644,367		1,644,367	
Other Local Income	1,559,391		462,531		462,531		462,531	
Contributions to Restricted Programs	(7,071,859)		(8,616,517)		(8,851,784)		(9,343,514)	
<b>TOTAL REVENUES</b>	<b>80,028,868</b>		<b>78,836,781</b>		<b>79,599,913</b>		<b>80,517,582</b>	
<b>EXPENDITURES:</b>								
Certificated Salaries	38,589,689	49.6%	40,862,998	52.1%	41,414,577	51.5%	41,839,592	50.8%
Classified Salaries	11,326,098	14.5%	11,344,631	14.5%	11,394,372	14.2%	11,464,703	13.9%
Employee Benefits	13,162,098	16.9%	15,114,462	19.3%	16,229,036	20.2%	17,399,061	21.1%
Books and Supplies	5,619,122	7.2%	3,826,797	4.9%	3,475,930	4.3%	3,567,000	4.3%
Services and Operating Costs	6,842,353	8.8%	6,382,739	8.1%	6,928,280	8.6%	7,110,271	8.6%
Capital Outlay	2,318,094	3.0%	737,600	0.9%	767,600	1.0%	767,600	0.9%
Other Outgo: Debt Service	1,180,747	1.5%	1,611,552	2.1%	1,611,552	2.0%	1,611,552	2.0%
Total Other Outgo: Transfers of Indirect Costs	(1,195,450)	-1.5%	(1,405,472)	-1.8%	(1,369,092)	-1.7%	(1,350,835)	-1.6%
<b>TOTAL EXPENDITURES</b>	<b>77,842,752</b>	<b>100.0%</b>	<b>78,475,307</b>	<b>100.0%</b>	<b>80,452,255</b>	<b>100.0%</b>	<b>82,408,944</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,186,117</b>		<b>361,474</b>		<b>(852,343)</b>		<b>(1,891,363)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>10,149,884</b>		<b>12,336,001</b>		<b>12,697,475</b>		<b>11,845,133</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 12,336,001</b>		<b>\$ 12,697,475</b>		<b>\$ 11,845,133</b>		<b>\$ 9,953,770</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>								
<b>Non-Spendable:</b>								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	28,850		28,850		28,850		28,850	
Total Non-Spendable	118,850		118,850		118,850		118,850	
<b>Restricted</b>								
<b>Committed</b>								
<b>Assigned</b>								
Reserve for Text Book Adoptions	1,582,700		1,000,000		-		-	
Reserve for School Sites	\$ 645,153		\$ -		\$ -		\$ -	
Reserve for Technology	1,035,760		500,000		-		-	
Reserve for District Facilities	600,000		600,000		-		-	
Local Control Funding Formula Reserve	-		-		3,353,054		1,409,399	
<b>Unassigned/Unappropriated:</b>								
Reserve for Economic Uncertainties	3,006,667		3,037,392		3,108,081		3,177,741	
Unassigned/Unappropriated Amounts	5,346,871		7,441,233		5,265,147		5,247,780	
<b>TOTAL ENDING BALANCE</b>	<b>\$ 12,336,001</b>		<b>\$ 12,697,475</b>		<b>\$ 11,845,133</b>		<b>\$ 9,953,770</b>	

**BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES**

	2015-2016 Estimated Actuals	% of Expenditures	2016-17 Adopted Budget	% of Expenditures	2017-2018 Projection	% of Expenditures	2018-2019 Projection	% of Expenditures
<b>GENERAL FUND REVENUES:</b>								
Federal Revenues	\$ 3,438,171		\$ 3,326,921		\$ 3,261,291		\$ 3,261,291	
Other State Revenues	1,726,258		1,031,773		1,039,710		1,057,207	
Other Local Income	9,731,639		9,515,986		9,621,391		9,853,745	
Contributions from Unrestricted Programs	7,071,859		8,616,517		8,851,784		9,343,514	
<b>TOTAL REVENUES</b>	<u>21,967,927</u>		<u>22,491,197</u>		<u>22,774,177</u>		<u>23,515,757</u>	
<b>EXPENDITURES:</b>								
Certificated Salaries	8,224,442	36.7%	8,494,856	37.3%	8,709,640	37.6%	8,774,440	37.3%
Classified Salaries	3,237,715	14.5%	3,482,475	15.3%	3,527,603	15.2%	3,552,797	15.1%
Employee Benefits	3,208,877	14.3%	3,609,560	15.9%	3,906,617	16.9%	4,170,863	17.7%
Books and Supplies	1,261,697	5.6%	430,775	1.9%	415,095	1.8%	425,971	1.8%
Services and Operating Costs	4,517,890	20.2%	4,850,118	21.3%	4,720,276	20.4%	4,738,726	20.2%
Capital Outlay	211,531	0.9%	-	0.0%	-	0.0%	-	0.0%
Other Outgo: Debt Service	694,000	3.1%	694,000	3.0%	694,000	3.0%	694,000	3.0%
Total Other Outgo: Transfers of Indirect Costs	1,023,325	4.6%	1,209,297	5.3%	1,177,218	5.1%	1,158,961	4.9%
<b>TOTAL EXPENDITURES</b>	<u>22,379,476</u>	<u>100.0%</u>	<u>22,771,082</u>	<u>100.0%</u>	<u>23,150,451</u>	<u>100.0%</u>	<u>23,515,757</u>	<u>100.0%</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(411,549)		(279,885)		(376,274)		(0)	
<b>BEGINNING FUND BALANCE</b>	<u>1,067,708</u>		<u>656,159</u>		<u>376,274</u>		<u>(0)</u>	
<b>ENDING FUND BALANCE</b>	<u>\$ 656,159</u>		<u>\$ 376,274</u>		<u>\$ (0)</u>		<u>\$ (0)</u>	
<b>COMPONENTS OF ENDING BALANCE:</b>								
Restricted	\$ 656,159		\$ 376,274		\$ (0)		\$ (0)	
<b>TOTAL ENDING BALANCE</b>	<u>\$ 656,159</u>		<u>\$ 376,274</u>		<u>\$ (0)</u>		<u>\$ (0)</u>	

2016 - 2017 Adopted Budget Revenue Matrix							
	DESCRIPTION	RESOURCE	OBJECT	2015-2016 Estimated Actuals	2016-17 Adopted Budget	2017-2018 Projection	2018-2019 Projection
COLA				1.020%	0.000%	1.110%	2.420%
GAP %				52.200%	54.840%	73.960%	41.220%
<b>UNRESTRICTED GENERAL FUND</b>							
<i>LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES:</i>							
	State Apportionment	00000	8011	51,415,056	55,852,699	72,209,609	73,619,008
	Educational Protection Account (EPA)	14000	8012	13,003,856	13,003,856	-	-
	State Apportionment - Prior Yr. Adj.	00000	8019	(527,344)	-	-	-
	Homeowner's Exemptions	00000	8021	68,107	68,107	68,107	68,107
	Other Subventions/In-Lieu Taxes	00000	8029	64,153	64,153	64,153	64,153
	Secured Roll Taxes	00000	8041	12,489,675	12,322,807	12,322,807	12,322,807
	Unsecured Roll Taxes	00000	8042	345,763	345,763	345,763	345,763
	Prior Years' Taxes	00000	8043	272,478	-	-	-
	Supplemental Taxes	00000	8044	269,551	269,551	269,551	269,551
	E.R.A.F. Taxes	00000	8045	495,550	495,550	495,550	495,550
	S.E.R.A.F. Taxes	00000	8046	-	-	-	-
	Community Redevelopment Funds	00000	8047	569,258	569,258	569,258	569,258
	Penalties and Interest	00000	8048	13,487	-	-	-
	Community Redevelopment Funds	00000	8084	-	-	-	-
	<b>TOTAL LCFF REVENUE SOURCES</b>			<b>78,479,591</b>	<b>82,991,744</b>	<b>86,344,798</b>	<b>87,754,197</b>
<i>FEDERAL REVENUE:</i>							
	Forest Reserve/ Flood Control/ Other	00000	8260/8270	10,000	-	-	-
	Other Federal/ Medi-Cal Admin. Activities (N	00005	8290	194,974	-	-	-
	<b>TOTAL FEDERAL REVENUE</b>			<b>204,974</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>OTHER STATE REVENUE:</i>							
	Mandated Costs Reimbursements	00000	8550	5,585,482	2,727,734	373,078	373,078
	Unrestricted Lottery	11000	8560	1,271,289	1,271,289	1,271,289	1,271,289
	<b>TOTAL OTHER STATE REVENUE</b>			<b>6,856,771</b>	<b>3,999,023</b>	<b>1,644,367</b>	<b>1,644,367</b>
<i>LOCAL REVENUE:</i>							
	Rents and Leases	00000/00923	8650	179,000	125,000	125,000	125,000
	Interest - County Investment	00000	8660	70,000	70,000	70,000	70,000
	Home to School Transportation Fees	00020	8675	80,000	95,000	95,000	95,000
	Miscellaneous	00000/07230	8699	100,000	100,000	100,000	100,000
	CEC	00023	8699	289,546	-	-	-
	Other Local Income - Donations/Other	09010, 09020, 09030, 09040	8699	771,294	7,531	7,531	7,531
	Interagency	09020	8677	69,551	65,000	65,000	65,000
	<b>TOTAL LOCAL REVENUE</b>			<b>1,559,391</b>	<b>462,531</b>	<b>462,531</b>	<b>462,531</b>
<i>OTHER FINANCING SOURCES:</i>							
	Contributions to Restricted Programs	0xxxx	8980	(7,071,859)	(8,616,517)	(8,851,784)	(9,343,514)
	<b>TOTAL OTHER FINANCING SOURCES</b>			<b>(7,071,859)</b>	<b>(8,616,517)</b>	<b>(8,851,784)</b>	<b>(9,343,514)</b>
	<b>TOTAL UNRESTRICTED GENERAL FUND REVENUE</b>			<b>80,028,868</b>	<b>78,836,781</b>	<b>79,599,913</b>	<b>80,517,582</b>

	DESCRIPTION	RESOURCE	OBJECT	2015-2016 Estimated Actuals	2016-17 Adopted Budget	2017-2018 Projection	2018-2019 Projection
<b>RESTRICTED GENERAL FUND</b>							
<i>FEDERAL REVENUE:</i>							
	NCLB - Title I, Part A- Basic Grants	30100	8290	924,831	757,111	757,111	757,111
	IDEA Local Assistance Part B	33100	8181	1,511,312	1,511,312	1,511,312	1,511,312
	IDEA Federal Preschool Grant, Part B	33150	8182	36,645	36,645	36,645	36,645
	IDEA Preschool, Local Entitlement	33200	8182	50,405	50,405	50,405	50,405
	Special Ed - Mental Health	33270	8182	330,758	484,579	484,579	484,579
	IDEA Preschool, Staff Development	33450	8182	371	371	371	371
	IDEA:SIP-SPED	33860	8182	56,325	-	-	-
	Workability II - We Can Work (WCW)	34100	8290	10,804	65,630	-	-
	Carl Perkins (Vocational Education)	35500	8290	48,796	48,796	48,796	48,796
	Title II, Part A. Teacher Quality	40350	8290	218,585	218,585	218,585	218,585
	T3ImmigEd-OthFed	42010	8290	11,215	8,712	8,712	8,712
	Title III, Limited English Proficiency	42030	8290	64,542	53,455	53,455	53,455
	Medi-Cal Billing Option	56400	8290	173,582	91,320	91,320	91,320
	<b>TOTAL FEDERAL REVENUE</b>			<b>3,438,171</b>	<b>3,326,921</b>	<b>3,261,291</b>	<b>3,261,291</b>
<i>STATE REVENUE:</i>							
	Restricted Lottery	63000	8560	316,700	316,700	316,700	316,700
	School Breakfast Program SBP	53800	8520	756	-	-	-
	Educators Effectiveness Grant	62640	8590	673,796	-	-	-
	Special Ed - Mental Health	65120	8590	603,603	583,670	590,149	604,430
	Workability	65200	8590	131,403	131,403	132,862	136,077
	<b>TOTAL STATE REVENUE</b>			<b>1,726,258</b>	<b>1,031,773</b>	<b>1,039,710</b>	<b>1,057,207</b>
<i>LOCAL REVENUE:</i>							
	Excess Costs Reimbursements - Billing to Other Districts	65000	8677	25,000	-	-	-
	SPED-Other Fees	65000	8689	22,000	20,000	20,000	20,000
	SPED - Severe	65000	8699	173,483	-	-	-
	Special Ed. Transfers of Apportionment from	65000	8791/8792	9,495,986	9,495,986	9,601,391	9,833,745
	K-12 Education Technology - Microsoft	90105	8699	15,170	-	-	-
	<b>TOTAL LOCAL REVENUE</b>			<b>9,731,639</b>	<b>9,515,986</b>	<b>9,621,391</b>	<b>9,853,745</b>
<i>OTHER FINANCING SOURCES:</i>							
	Contributions to Restricted Programs			7,071,859	8,616,517	8,851,784	9,343,514
	<b>TOTAL OTHER FINANCING SOURCES</b>			<b>7,071,859</b>	<b>8,616,517</b>	<b>8,851,784</b>	<b>9,343,514</b>
	<b>TOTAL RESTRICTED GENERAL FUND REVENUE</b>			<b>21,967,927</b>	<b>22,491,197</b>	<b>22,774,177</b>	<b>23,515,757</b>
	<b>TOTAL GENERAL FUND REVENUE</b>			<b>101,996,795</b>	<b>101,327,978</b>	<b>102,374,089</b>	<b>104,033,339</b>

**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	<i>Object</i>	District Level	Educational Services	Health Services	Computer Information Systems
<b>EXPENDITURES:</b>					
<b>Certificated Salaries</b>					
	<b>1000-1999</b>				
Teacher Salaries	11xx	\$ 33,068,206	\$ 790,020	\$ -	\$ -
Certificated Pupil Support	12xx	1,231,686	258,821	285,703	-
Certificated Management	13xx	3,058,745	454,407	-	-
Other Certificated	19xx	-	-	-	-
<b>Total Certificated Salaries</b>		<b>37,358,637</b>	<b>1,503,248</b>	<b>285,703</b>	<b>-</b>
<b>Classified Salaries</b>					
	<b>2000-2999</b>				
Instructional Aides	21xx	274,197	112,754	-	-
Classified Support	22xx	13,722	245	430,226	-
Classified Management	23xx	4,954	-	-	231,145
Clerical & Office Support	24xx	2,141,452	429,444	-	658,372
Other Classified	29xx	662,151	127,178	-	-
<b>Total Classified Salaries</b>		<b>3,096,476</b>	<b>669,621</b>	<b>430,226</b>	<b>889,517</b>
<b>Employee Benefits</b>					
	<b>3000-3999</b>				
State Teacher Retirement System (STRS)	31xx	4,701,481	189,119	35,943	-
Public Employees Retirement System (PERS)	32xx	371,818	86,440	59,718	123,469
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	177,766	38,615	26,675	55,151
Medicare	3331 & 3332	576,911	31,526	10,384	12,899
Alternative Retirement Plan (ARP)	3341 & 3342	14,426	1,759	-	-
Health & Welfare	34xx	3,792,604	183,381	122,680	80,000
State Unemployment Insurance (SUI)	35xx	20,334	1,107	361	446
Workers Compensation	36xx	1,238,071	66,507	21,910	27,221
Retiree Benefit Payments	37xx	-	-	-	-
Cash in Lieu of Medical Benefits / Other Contractual Benefits	39xx	22,470	2,201	-	-
<b>Total Employee Benefits</b>		<b>10,915,881</b>	<b>600,655</b>	<b>277,671</b>	<b>299,186</b>
<b>Books and Supplies</b>					
	<b>4000-4999</b>				
Textbooks	41xx	-	765,750	-	-
Books and Other Reference Materials	42xx	-	1,500	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	-	231,027	8,150	49,800
Equipment, \$500-\$4,999	44xx	-	37,500	-	85,500
Food & Food Supplies	47xx	-	-	-	-
<b>Total Books and Supplies</b>		<b>-</b>	<b>1,035,777</b>	<b>8,150</b>	<b>135,300</b>
<b>Services and Operating Costs</b>					
	<b>5000-5999</b>				
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-
Mileage, Travel, Conferences	52xx	51	51,200	800	25,395
Dues and Memberships	53xx	-	180	-	-
Insurance	54xx	-	-	-	-
Utilities	55xx	1,605	-	-	-
Equipment Leases, Repairs & Maintenance	56xx	-	5,775	1,000	207,000
Print Shop, Postage, Field-trips	57xx	-	22,950	500	-
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	68,400	162,725	20,193	167,000
Communication Costs	59xx	-	6,000	2,500	350,000
<b>Total Services and Operating Costs</b>		<b>70,056</b>	<b>248,830</b>	<b>24,993</b>	<b>749,395</b>
<b>Capital Outlay</b>					
	<b>6000-6999</b>				
Land Improvement Costs	61xx	-	-	-	-
Building Costs	62xx	-	-	-	-
Equipment and Software > \$5,000	64xx	-	-	-	50,000
Replacement of Equipment > \$5,000	65xx	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>				
	<b>7400-7499</b>	155,000	1,438	-	-
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	(1,405,472)	-	-	-
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	-	-	-	-
<b>Other Uses</b>	<b>7630-7699</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 50,190,578</b>	<b>\$ 4,059,569</b>	<b>\$ 1,026,743</b>	<b>\$ 2,123,398</b>

**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	<i>Object</i>	<b>Superintendent</b>	<b>Human Resources</b>	<b>Business Services</b>	<b>Fiscal Services</b>
<b>EXPENDITURES:</b>					
<b>Certificated Salaries</b>					
	<b>1000-1999</b>				
Teacher Salaries	<b>11xx</b>	\$ -	\$ -	\$ -	\$ -
Certificated Pupil Support	<b>12xx</b>	-	-	-	-
Certificated Management	<b>13xx</b>	272,019	171,335	-	159,044
Other Certificated	<b>19xx</b>	-	-	-	-
<b>Total Certificated Salaries</b>		<b>272,019</b>	<b>171,335</b>	<b>-</b>	<b>159,044</b>
<b>Classified Salaries</b>					
	<b>2000-2999</b>				
Instructional Aides	<b>21xx</b>	-	-	-	-
Classified Support	<b>22xx</b>	-	-	57,852	-
Classified Management	<b>23xx</b>	24,720	-	287,568	335,875
Clerical & Office Support	<b>24xx</b>	82,660	359,243	132,512	286,090
Other Classified	<b>29xx</b>	-	-	100,500	84,867
<b>Total Classified Salaries</b>		<b>107,380</b>	<b>359,243</b>	<b>578,432</b>	<b>706,832</b>
<b>Employee Benefits</b>					
	<b>3000-3999</b>				
State Teacher Retirement System (STRS)	<b>31xx</b>	34,220	21,554	-	18,154
Public Employees Retirement System (PERS)	<b>32xx</b>	11,474	49,865	79,017	66,304
Old-age, Survivors, and Disability Insurance (OASDI)	<b>3311 &amp; 3312</b>	6,658	22,274	36,021	34,879
Medicare	<b>3331 &amp; 3332</b>	5,503	7,696	8,429	12,559
Alternative Retirement Plan (ARP)	<b>3341 &amp; 3342</b>	-	-	-	-
Health & Welfare	<b>34xx</b>	56,000	56,000	33,936	296,000
State Unemployment Insurance (SUI)	<b>35xx</b>	192	267	295	313
Workers Compensation	<b>36xx</b>	11,611	16,238	17,780	19,034
Retiree Benefit Payments	<b>37xx</b>	-	-	-	13,850
Cash in Lieu of Medical Benefits / Other Contractual Benefits	<b>39xx</b>	37,000	-	2,765	-
<b>Total Employee Benefits</b>		<b>162,658</b>	<b>173,894</b>	<b>178,243</b>	<b>461,093</b>
<b>Books and Supplies</b>					
	<b>4000-4999</b>				
Textbooks	<b>41xx</b>	-	-	-	-
Books and Other Reference Materials	<b>42xx</b>	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	<b>43xx</b>	15,500	18,500	170,000	13,500
Equipment, \$500-\$4,999	<b>44xx</b>	2,550	1,500	17,000	7,000
Food & Food Supplies	<b>47xx</b>	-	-	-	-
<b>Total Books and Supplies</b>		<b>18,050</b>	<b>20,000</b>	<b>187,000</b>	<b>20,500</b>
<b>Services and Operating Costs</b>					
	<b>5000-5999</b>				
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	<b>51xx</b>	-	-	-	-
Mileage, Travel, Conferences	<b>52xx</b>	8,200	5,550	5,565	9,400
Dues and Memberships	<b>53xx</b>	21,500	12,000	5,000	-
Insurance	<b>54xx</b>	-	-	725,000	-
Utilities	<b>55xx</b>	-	-	2,020	-
Equipment Leases, Repairs & Maintenance	<b>56xx</b>	2,500	6,800	63,413	420
Print Shop, Postage, Field-trips	<b>57xx</b>	900	1,200	(14,921)	4,650
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	<b>58xx</b>	74,500	26,400	789,735	125,750
Communication Costs	<b>59xx</b>	2,500	1,300	80,000	-
<b>Total Services and Operating Costs</b>		<b>110,100</b>	<b>53,250</b>	<b>1,655,812</b>	<b>140,220</b>
<b>Capital Outlay</b>					
	<b>6000-6999</b>				
Land Improvement Costs	<b>61xx</b>	-	-	-	-
Building Costs	<b>62xx</b>	-	-	-	-
Equipment and Software > \$5,000	<b>64xx</b>	-	21,600	-	40,000
Replacement of Equipment > \$5,000	<b>65xx</b>	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>21,600</b>	<b>-</b>	<b>40,000</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>				
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7400-7499</b>	-	2,645	21,553	15,000
<b>Interfund Transfers Out</b>	<b>7300-7399</b>	-	-	-	-
<b>Other Uses</b>	<b>7600-7629</b>	-	-	-	-
	<b>7630-7699</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 670,207</b>	<b>\$ 801,967</b>	<b>\$ 2,621,040</b>	<b>\$ 1,542,689</b>

**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	<i>Object</i>	<b>Maintenance</b>	<b>Purchasing</b>	<b>Transportation</b>
<b>EXPENDITURES:</b>				
<b>Certificated Salaries</b>				
	<b>1000-1999</b>			
Teacher Salaries	<b>11xx</b>	\$ -	\$ -	\$ -
Certificated Pupil Support	<b>12xx</b>	-	-	-
Certificated Management	<b>13xx</b>	-	-	-
Other Certificated	<b>19xx</b>	-	-	-
<b>Total Certificated Salaries</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Classified Salaries</b>				
	<b>2000-2999</b>			
Instructional Aides	<b>21xx</b>	-	-	-
Classified Support	<b>22xx</b>	2,664,724	83,835	802,773
Classified Management	<b>23xx</b>	273,074	106,964	94,124
Clerical & Office Support	<b>24xx</b>	95,069	102,817	42,013
Other Classified	<b>29xx</b>	-	-	-
<b>Total Classified Salaries</b>		<b>3,032,867</b>	<b>293,616</b>	<b>938,910</b>
<b>Employee Benefits</b>				
	<b>3000-3999</b>			
State Teacher Retirement System (STRS)	<b>31xx</b>	-	-	-
Public Employees Retirement System (PERS)	<b>32xx</b>	427,992	40,758	130,339
Old-age, Survivors, and Disability Insurance (OASDI)	<b>3311 &amp; 3312</b>	188,040	18,205	58,215
Medicare	<b>3331 &amp; 3332</b>	43,980	4,260	13,617
Alternative Retirement Plan (ARP)	<b>3341 &amp; 3342</b>	-	-	-
Health & Welfare	<b>34xx</b>	479,415	36,000	137,232
State Unemployment Insurance (SUI)	<b>35xx</b>	1,518	149	472
Workers Compensation	<b>36xx</b>	92,808	8,986	28,734
Retiree Benefit Payments	<b>37xx</b>	-	-	-
Cash in Lieu of Medical Benefits / Other Contractual Benefits	<b>39xx</b>	4,686	-	397
<b>Total Employee Benefits</b>		<b>1,238,439</b>	<b>108,358</b>	<b>369,006</b>
<b>Books and Supplies</b>				
	<b>4000-4999</b>			
Textbooks	<b>41xx</b>	-	-	-
Books and Other Reference Materials	<b>42xx</b>	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	<b>43xx</b>	1,141,911	10,700	267,800
Equipment, \$500-\$4,999	<b>44xx</b>	30,000	1,500	2,500
Food & Food Supplies	<b>47xx</b>	-	-	-
<b>Total Books and Supplies</b>		<b>1,171,911</b>	<b>12,200</b>	<b>270,300</b>
<b>Services and Operating Costs</b>				
	<b>5000-5999</b>			
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	<b>51xx</b>	-	-	-
Mileage, Travel, Conferences	<b>52xx</b>	3,600	2,600	800
Dues and Memberships	<b>53xx</b>	-	-	-
Insurance	<b>54xx</b>	-	-	-
Utilities	<b>55xx</b>	2,223,000	-	4,000
Equipment Leases, Repairs & Maintenance	<b>56xx</b>	527,940	2,950	36,000
Print Shop, Postage, Field-trips	<b>57xx</b>	240	1,000	(281,800)
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	<b>58xx</b>	159,696	45,000	113,100
Communication Costs	<b>59xx</b>	26,000	2,537	1,000
<b>Total Services and Operating Costs</b>		<b>2,940,476</b>	<b>54,087</b>	<b>(126,900)</b>
<b>Capital Outlay</b>				
	<b>6000-6999</b>			
Land Improvement Costs	<b>61xx</b>	220,000	-	-
Building Costs	<b>62xx</b>	225,000	-	-
Equipment and Software > \$5,000	<b>64xx</b>	101,000	-	-
Replacement of Equipment > \$5,000	<b>65xx</b>	55,000	-	25,000
<b>Total Capital Outlay</b>		<b>601,000</b>	<b>-</b>	<b>25,000</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>			
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7400-7499</b>	<b>1,328,440</b>		<b>1,072</b>
<b>Interfund Transfers Out</b>	<b>7300-7399</b>	-	-	-
<b>Other Uses</b>	<b>7600-7629</b>	-	-	-
	<b>7630-7699</b>	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,313,133</b>	<b>\$ 468,261</b>	<b>\$ 1,477,388</b>

**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	<i>Object</i>	<b>Bonita High School</b>	<b>San Dimas High School</b>	<b>Chapparral/ Vista High School</b>	<b>Ramona Middle School</b>
<b>EXPENDITURES:</b>					
<b>Certificated Salaries</b>					
	<b>1000-1999</b>				
Teacher Salaries	11xx	\$ 373,188	\$ 226,556	\$ 106,077	\$ 43,934
Certificated Pupil Support	12xx	26,173	31,114	6,000	7,391
Certificated Management	13xx	-	-	-	-
Other Certificated	19xx	-	-	-	-
<b>Total Certificated Salaries</b>		<b>399,361</b>	<b>257,670</b>	<b>112,077</b>	<b>51,325</b>
<b>Classified Salaries</b>					
	<b>2000-2999</b>				
Instructional Aides	21xx	19,723	4,837	75	-
Classified Support	22xx	6,857	7,018	-	450
Classified Management	23xx	-	-	-	-
Clerical & Office Support	24xx	3,915	867	473	2,000
Other Classified	29xx	-	65	-	4,000
<b>Total Classified Salaries</b>		<b>30,495</b>	<b>12,787</b>	<b>548</b>	<b>6,450</b>
<b>Employee Benefits</b>					
	<b>3000-3999</b>				
State Teacher Retirement System (STRS)	31xx	50,245	32,419	14,102	6,458
Public Employees Retirement System (PERS)	32xx	2,551	1,779	77	897
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	1,142	796	35	401
Medicare	3331 & 3332	6,067	3,928	1,638	842
Alternative Retirement Plan (ARP)	3341 & 3342	-	-	-	-
Health & Welfare	34xx	30,000	24,000	4,800	2,800
State Unemployment Insurance (SUI)	35xx	220	142	61	33
Workers Compensation	36xx	13,162	8,282	3,452	1,772
Retiree Benefit Payments	37xx	-	-	-	-
Cash in Lieu of Medical Benefits / Other Contractual Benefits	39xx	-	-	-	-
<b>Total Employee Benefits</b>		<b>103,387</b>	<b>71,346</b>	<b>24,165</b>	<b>13,203</b>
<b>Books and Supplies</b>					
	<b>4000-4999</b>				
Textbooks	41xx	-	-	-	-
Books and Other Reference Materials	42xx	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	202,188	211,272	37,655	123,524
Equipment, \$500-\$4,999	44xx	6,486	-	-	18,676
Food & Food Supplies	47xx	-	-	-	-
<b>Total Books and Supplies</b>		<b>208,674</b>	<b>211,272</b>	<b>37,655</b>	<b>142,200</b>
<b>Services and Operating Costs</b>					
	<b>5000-5999</b>				
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-
Mileage, Travel, Conferences	52xx	4,800	-	-	4,850
Dues and Memberships	53xx	190	-	-	75
Insurance	54xx	-	-	-	-
Utilites	55xx	-	-	-	-
Equipment Leases, Repairs & Maintenance	56xx	24,196	19,154	3,429	15,447
Print Shop, Postage, Field-trips	57xx	114,039	72,800	1,139	36,600
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	10,297	-	-	42,100
Communication Costs	59xx	-	-	-	1,700
<b>Total Services and Operating Costs</b>		<b>153,522</b>	<b>91,954</b>	<b>4,568</b>	<b>100,772</b>
<b>Capital Outlay</b>					
	<b>6000-6999</b>				
Land Improvement Costs	61xx	-	-	-	-
Building Costs	62xx	-	-	-	-
Equipment and Software > \$5,000	64xx	-	-	-	-
Replacement of Equipment > \$5,000	65xx	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>				
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7400-7499</b>	<b>15,955</b>	<b>14,599</b>	<b>1,643</b>	<b>8,095</b>
<b>Interfund Transfers Out</b>	<b>7300-7399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>	<b>7600-7629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>7630-7699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 911,394</b>	<b>\$ 659,628</b>	<b>\$ 180,656</b>	<b>\$ 322,045</b>



**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	<i>Object</i>	<b>Lone Hill Middle School</b>	<b>Allen Ave. Elementary School</b>	<b>Ekstrand Elementary School</b>	<b>Gladstone Elementary School</b>	<b>La Verne Heights Elementary School</b>
<b>EXPENDITURES:</b>						
<b>Certificated Salaries</b>	<b>1000-1999</b>					
Teacher Salaries	11xx	\$ 25,595	\$ 32,397	\$ 2,600	\$ 9,288	\$ 11,010
Certificated Pupil Support	12xx	93,442	-	21,094	-	-
Certificated Management	13xx	-	-	-	-	-
Other Certificated	19xx	-	-	-	-	-
<b>Total Certificated Salaries</b>		<b>119,037</b>	<b>32,397</b>	<b>23,694</b>	<b>9,288</b>	<b>11,010</b>
<b>Classified Salaries</b>	<b>2000-2999</b>					
Instructional Aides	21xx	2,000	12,640	22,366	26,385	7,592
Classified Support	22xx	200	-	200	-	282
Classified Management	23xx	-	-	-	-	-
Clerical & Office Support	24xx	2,115	1,107	250	500	666
Other Classified	29xx	4,929	-	-	-	45
<b>Total Classified Salaries</b>		<b>9,244</b>	<b>13,747</b>	<b>22,816</b>	<b>26,885</b>	<b>8,585</b>
<b>Employee Benefits</b>	<b>3000-3999</b>					
State Teacher Retirement System (STRS)	31xx	14,977	4,076	2,982	1,170	1,386
Public Employees Retirement System (PERS)	32xx	1,286	225	2,302	2,088	1,197
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	575	101	1,030	933	536
Medicare	3331 & 3332	1,863	674	676	529	290
Alternative Retirement Plan (ARP)	3341 & 3342	-	456	235	445	-
Health & Welfare	34xx	8,400	1,600	3,700	3,751	1,760
State Unemployment Insurance (SUI)	35xx	68	28	27	22	18
Workers Compensation	36xx	3,929	1,417	1,426	1,110	604
Retiree Benefit Payments	37xx	-	-	-	-	-
Cash in Lieu of Medical Benefits / Other Contractual Benefits	39xx	-	-	-	-	-
<b>Total Employee Benefits</b>		<b>31,098</b>	<b>8,577</b>	<b>12,378</b>	<b>10,048</b>	<b>5,791</b>
<b>Books and Supplies</b>	<b>4000-4999</b>					
Textbooks	41xx	-	-	-	-	-
Books and Other Reference Materials	42xx	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	37,303	31,517	24,116	33,455	31,540
Equipment, \$500-\$4,999	44xx	-	-	10,000	4,918	6,917
Food & Food Supplies	47xx	-	-	-	-	-
<b>Total Books and Supplies</b>		<b>37,303</b>	<b>31,517</b>	<b>34,116</b>	<b>38,373</b>	<b>38,457</b>
<b>Services and Operating Costs</b>	<b>5000-5999</b>					
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-	-
Mileage, Travel, Conferences	52xx	-	3,000	1,500	-	1,200
Dues and Memberships	53xx	110	115	-	-	150
Insurance	54xx	-	-	-	-	-
Utilites	55xx	-	-	-	-	-
Equipment Leases, Repairs & Maintenance	56xx	12,793	1,800	10,374	9,696	4,150
Print Shop, Postage, Field-trips	57xx	15,000	950	1,200	800	550
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	2,600	-	1,560	970	2,993
Communication Costs	59xx	1,000	-	1,000	650	-
<b>Total Services and Operating Costs</b>		<b>31,503</b>	<b>5,865</b>	<b>15,634</b>	<b>12,116</b>	<b>9,043</b>
<b>Capital Outlay</b>	<b>6000-6999</b>					
Land Improvement Costs	61xx	-	-	-	-	-
Building Costs	62xx	-	-	-	-	-
Equipment and Software > \$5,000	64xx	-	-	-	-	-
Replacement of Equipment > \$5,000	65xx	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>					
	<b>7400-7499</b>	<b>8,750</b>	<b>2,742</b>	<b>3,397</b>	<b>2,770</b>	<b>3,919</b>
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>	<b>7630-7699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 236,935</b>	<b>\$ 94,845</b>	<b>\$ 112,035</b>	<b>\$ 99,480</b>	<b>\$ 76,805</b>

**2016-2017 Unrestricted General Fund Budget  
(By Department and School Site)**

	Object	Grace Miller Elementary School	Roynon Elementary School	Shull Elementary School	Oak Mesa Elementary School	Total Unrestricted
<b>EXPENDITURES:</b>						
<b>Certificated Salaries</b>						
	<b>1000-1999</b>					
Teacher Salaries	11xx	\$ 8,700	\$ 64,996	\$ 17,367	\$ 6,090	\$ 34,786,024
Certificated Pupil Support	12xx	-	-	-	-	1,961,424
Certificated Management	13xx	-	-	-	-	3,956,506
Other Certificated	19xx	-	-	-	-	159,044
<b>Total Certificated Salaries</b>		<b>8,700</b>	<b>64,996</b>	<b>17,367</b>	<b>6,090</b>	<b>40,862,998</b>
<b>Classified Salaries</b>						
	<b>2000-2999</b>					
Instructional Aides	21xx	38,497	21,800	37,115	3,750	583,731
Classified Support	22xx	50	-	650	-	4,069,084
Classified Management	23xx	-	-	-	-	1,358,424
Clerical & Office Support	24xx	1,408	588	3,598	1,673	4,348,832
Other Classified	29xx	-	225	600	-	984,560
<b>Total Classified Salaries</b>		<b>39,955</b>	<b>22,613</b>	<b>41,963</b>	<b>5,423</b>	<b>11,344,631</b>
<b>Employee Benefits</b>						
	<b>3000-3999</b>					
State Teacher Retirement System (STRS)	31xx	1,095	8,179	2,186	768	5,140,514
Public Employees Retirement System (PERS)	32xx	3,267	2,688	3,437	756	1,469,744
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	1,461	1,200	1,538	337	672,584
Medicare	3331 & 3332	710	1,276	863	170	747,290
Alternative Retirement Plan (ARP)	3341 & 3342	617	123	647	-	18,708
Health & Welfare	34xx	-	10,651	938	-	5,365,648
State Unemployment Insurance (SUI)	35xx	29	50	35	10	26,197
Workers Compensation	36xx	1,493	2,686	1,820	355	1,590,408
Retiree Benefit Payments	37xx	-	-	-	-	13,850
Cash in Lieu of Medical Benefits / Other Contractual Benefits	39xx	-	-	-	-	69,519
<b>Total Employee Benefits</b>		<b>8,672</b>	<b>26,853</b>	<b>11,464</b>	<b>2,396</b>	<b>15,114,462</b>
<b>Books and Supplies</b>						
	<b>4000-4999</b>					
Textbooks	41xx	-	-	-	-	765,750
Books and Other Reference Materials	42xx	2,000	-	-	-	3,500
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	14,799	40,774	48,431	43,462	2,806,924
Equipment, \$500-\$4,999	44xx	2,800	4,000	2,000	9,776	250,623
Food & Food Supplies	47xx	-	-	-	-	-
<b>Total Books and Supplies</b>		<b>19,599</b>	<b>44,774</b>	<b>50,431</b>	<b>53,238</b>	<b>3,826,797</b>
<b>Services and Operating Costs</b>						
	<b>5000-5999</b>					
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-	-
Mileage, Travel, Conferences	52xx	500	-	1,515	3,000	133,526
Dues and Memberships	53xx	-	140	-	190	39,650
Insurance	54xx	-	-	-	-	725,000
Utilities	55xx	-	-	-	-	2,230,625
Equipment Leases, Repairs & Maintenance	56xx	3,129	6,867	1,450	5,799	972,082
Print Shop, Postage, Field-trips	57xx	700	1,243	1,520	800	(17,940)
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	3,500	671	4,400	679	1,822,269
Communication Costs	59xx	-	-	1,340	-	477,527
<b>Total Services and Operating Costs</b>		<b>7,829</b>	<b>8,921</b>	<b>10,225</b>	<b>10,468</b>	<b>6,382,739</b>
<b>Capital Outlay</b>						
	<b>6000-6999</b>					
Land Improvement Costs	61xx	-	-	-	-	220,000
Building Costs	62xx	-	-	-	-	225,000
Equipment and Software > \$5,000	64xx	-	-	-	-	212,600
Replacement of Equipment > \$5,000	65xx	-	-	-	-	80,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>737,600</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>					
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7400-7499</b>	<b>4,555</b>	<b>8,963</b>	<b>5,666</b>	<b>5,350</b>	<b>1,611,552</b>
<b>Interfund Transfers Out</b>	<b>7300-7399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,405,472)</b>
<b>Other Uses</b>	<b>7600-7629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>7630-7699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 89,310</b>	<b>\$ 177,120</b>	<b>\$ 137,116</b>	<b>\$ 82,965</b>	<b>\$ 78,475,307</b>

**2016-2017 Restricted General Fund Budget**  
(By Resource)

		<b>Title I</b>	<b>SPED: IDEA</b>	<b>SPED: IDEA</b>	<b>SPED: IDEA</b>	<b>SPED: IDEA</b>
	<i>Object</i>	<i>30100.0</i>	<i>33100.0</i>	<i>33150.0</i>	<i>33200.0</i>	<i>33270.0</i>
				<b>Preschool</b>	<b>Preschool</b>	<b>Mental Health</b>
				<b>Local</b>	<b>Local</b>	
<b>REVENUES:</b>						
Federal Revenues	<b>8100-8299</b>	\$ 757,111	\$ 1,511,312	\$ 36,645	\$ 50,405	\$ 484,579
Other State Revenues	<b>8300-8599</b>	-	-	-	-	-
Other Local Income	<b>8600-8799</b>	-	-	-	-	-
Contributions to Restricted Programs	<b>8980-8999</b>	-	-	-	-	-
Interfund Transfers In	<b>8900-8929</b>	-	-	-	-	-
Other Sources	<b>8930-8979</b>	-	-	-	-	-
<b>TOTAL REVENUES</b>		<u>757,111</u>	<u>1,511,312</u>	<u>36,645</u>	<u>50,405</u>	<u>484,579</u>
<b>EXPENDITURES:</b>						
<b>Certificated Salaries</b>	<b>1000-1999</b>					
Teacher Salaries	<b>11xx</b>	104,842	-	-	-	-
Certificated Pupil Support	<b>12xx</b>	100,427	321,653	-	-	40,992
Certificated Management	<b>13xx</b>	62,868	191,413	-	-	-
Other Certificated	<b>19xx</b>	2,100	11,071	-	-	-
<b>Total Certificated Salaries</b>		<u>270,237</u>	<u>524,137</u>	<u>-</u>	<u>-</u>	<u>40,992</u>
<b>Classified Salaries</b>	<b>2000-2999</b>					
Instructional Aides	<b>21xx</b>	147,396	416,324	22,671	32,252	-
Classified Support	<b>22xx</b>	-	-	-	-	-
Classified Management	<b>23xx</b>	-	-	-	-	-
Clerical & Office Support	<b>24xx</b>	30,074	134,793	-	-	-
Other Classified	<b>29xx</b>	843	-	-	-	-
<b>Total Classified Salaries</b>		<u>178,313</u>	<u>551,117</u>	<u>22,671</u>	<u>32,252</u>	<u>-</u>
<b>Employee Benefits</b>	<b>3000-3999</b>					
State Teacher Retirement System (STRS)	<b>31xx</b>	33,882	65,938	-	-	5,157
Public Employees Retirement System (PERS)	<b>32xx</b>	9,757	76,498	3,147	4,478	-
Old-age, Survivors, and Disability Insurance (OASDI)	<b>3311 &amp; 3312</b>	4,359	34,172	1,407	2,000	-
Medicare	<b>3331 &amp; 3332</b>	6,515	15,596	330	468	595
Alternative Retirement Plan (ARP)	<b>3341 &amp; 3342</b>	4,055	-	-	-	-
Health & Welfare	<b>34xx</b>	32,500	105,780	6,000	7,200	4,000
State Unemployment Insurance (SUI)	<b>35xx</b>	237	541	12	17	21
Workers Compensation	<b>36xx</b>	13,708	32,904	694	988	1,255
Retiree Benefit Payments	<b>37xx</b>	-	6,287	-	-	-
Cash in Lieu of Medical Benefits	<b>39xx</b>	-	-	-	-	-
<b>Total Employee Benefits</b>		<u>105,013</u>	<u>337,716</u>	<u>11,590</u>	<u>15,151</u>	<u>11,028</u>
<b>Books and Supplies</b>	<b>4000-4999</b>					
Textbooks	<b>41xx</b>	-	-	-	-	-
Books and Other Reference Materials	<b>42xx</b>	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	<b>43xx</b>	138,704	-	-	-	-
Equipment, \$500-\$4,999	<b>44xx</b>	15,000	-	-	-	-
Food & Food Supplies	<b>47xx</b>	-	-	-	-	-
<b>Total Books and Supplies</b>		<u>153,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Services and Operating Costs</b>	<b>5000-5999</b>					
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	<b>51xx</b>	-	-	-	-	428,939
Mileage, Travel, Conferences	<b>52xx</b>	-	-	-	-	-
Dues and Memberships	<b>53xx</b>	-	-	-	-	-
Insurance	<b>54xx</b>	-	-	-	-	-
Utilities	<b>55xx</b>	-	-	-	-	-
Equipment Leases, Repairs & Maintenance	<b>56xx</b>	-	-	-	-	-
Print Shop, Postage, Field-trips	<b>57xx</b>	-	-	-	-	-
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	<b>58xx</b>	578	-	-	-	-
Communication Costs	<b>59xx</b>	-	-	-	-	-
<b>Total Services and Operating Costs</b>		<u>578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,939</u>
<b>Capital Outlay</b>	<b>6000-6999</b>					
Land Improvement Costs	<b>61xx</b>	-	-	-	-	-
Building Costs	<b>62xx</b>	-	-	-	-	-
Equipment and Software > \$5,000	<b>64xx</b>	-	-	-	-	-
Replacement of Equipment > \$5,000	<b>65xx</b>	-	-	-	-	-
<b>Total Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>					
	<b>7400-7499</b>	-	-	-	-	-
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	49,266	98,342	2,384	3,002	3,620
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	-	-	-	-	-
<b>Other Uses</b>	<b>7630-7699</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<u>757,111</u>	<u>1,511,312</u>	<u>36,645</u>	<u>50,405</u>	<u>484,579</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		-	-	-	-	-
<b>ESTIMATED BEGINNING RESOURCE BALANCE</b>		-	-	-	-	-
<b>ENDING RESOURCE BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2016-2017 Restricted General Fund Budget**  
(By Resource)

	Object	SPED:			Title II:	Title III:
		Preschool Staff Development 33450.0	Workability II 34100.0	Carl Perkins 35500.0	Teacher Quality 40350.0	Immigrant Education 42010.0
<b>REVENUES:</b>						
Federal Revenues	8100-8299	\$ 371	\$ 65,630	\$ 48,796	\$ 218,585	\$ 8,712
Other State Revenues	8300-8599	-	-	-	-	-
Other Local Income	8600-8799	-	-	-	-	-
Contributions to Restricted Programs	8980-8999	-	-	-	-	-
Interfund Transfers In	8900-8929	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>371</b>	<b>65,630</b>	<b>48,796</b>	<b>218,585</b>	<b>8,712</b>
<b>EXPENDITURES:</b>						
<b>Certificated Salaries 1000-1999</b>						
Teacher Salaries	11xx	-	-	-	-	-
Certificated Pupil Support	12xx	-	-	-	-	-
Certificated Management	13xx	-	-	-	-	-
Other Certificated	19xx	-	-	-	40,000	-
<b>Total Certificated Salaries</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>
<b>Classified Salaries 2000-2999</b>						
Instructional Aides	21xx	-	-	-	-	-
Classified Support	22xx	-	-	-	-	-
Classified Management	23xx	-	-	-	-	-
Clerical & Office Support	24xx	-	-	-	-	-
Other Classified	29xx	-	63,681	-	-	-
<b>Total Classified Salaries</b>		<b>-</b>	<b>63,681</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits 3000-3999</b>						
State Teacher Retirement System (STRS)	31xx	-	-	-	5,032	-
Public Employees Retirement System (PERS)	32xx	-	-	-	-	-
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	-	-	-	-	-
Medicare	3331 & 3332	-	-	-	580	-
Alternative Retirement Plan (ARP)	3341 & 3342	-	-	-	-	-
Health & Welfare	34xx	-	-	-	-	-
State Unemployment Insurance (SUI)	35xx	-	-	-	20	-
Workers Compensation	36xx	-	1,949	-	1,224	-
Retiree Benefit Payments	37xx	-	-	-	-	-
Cash in Lieu of Medical Benefits	39xx	-	-	-	-	-
<b>Total Employee Benefits</b>		<b>-</b>	<b>1,949</b>	<b>-</b>	<b>6,856</b>	<b>-</b>
<b>Books and Supplies 4000-4999</b>						
Textbooks	41xx	-	-	-	-	-
Books and Other Reference Materials	42xx	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	-	-	46,473	1,731	8,146
Equipment, \$500-\$4,999	44xx	-	-	-	-	-
Food & Food Supplies	47xx	-	-	-	-	-
<b>Total Books and Supplies</b>		<b>-</b>	<b>-</b>	<b>46,473</b>	<b>1,731</b>	<b>8,146</b>
<b>Services and Operating Costs 5000-5999</b>						
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-	-
Mileage, Travel, Conferences	52xx	347	-	-	21,995	-
Dues and Memberships	53xx	-	-	-	-	-
Insurance	54xx	-	-	-	-	-
Utilities	55xx	-	-	-	-	-
Equipment Leases, Repairs & Maintenance	56xx	-	-	-	-	-
Print Shop, Postage, Field-trips	57xx	-	-	-	-	-
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	-	-	-	133,780	-
Communication Costs	59xx	-	-	-	-	-
<b>Total Services and Operating Costs</b>		<b>347</b>	<b>-</b>	<b>-</b>	<b>155,775</b>	<b>-</b>
<b>Capital Outlay 6000-6999</b>						
Land Improvement Costs	61xx	-	-	-	-	-
Building Costs	62xx	-	-	-	-	-
Equipment and Software > \$5,000	64xx	-	-	-	-	-
Replacement of Equipment > \$5,000	65xx	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service 7100-7299,</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7400-7499</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Outgo: Transfers of Indirect Costs 7300-7399</b>		<b>24</b>	<b>-</b>	<b>2,323</b>	<b>14,223</b>	<b>566</b>
<b>Interfund Transfers Out 7600-7629</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses 7630-7699</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>371</b>	<b>65,630</b>	<b>48,796</b>	<b>218,585</b>	<b>8,712</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ESTIMATED BEGINNING RESOURCE BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING RESOURCE BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**2016-2017 Restricted General Fund Budget**  
(By Resource)

	<i>Object</i>	<b>Title III: Limited English Proficient 42030.0</b>	<b>Medi-Cal Billing Option 56400.0</b>	<b>Educator Effectiveness 62640.0</b>	<b>Lottery 63000.0</b>	<b>SPED 65000.0</b>
<b>REVENUES:</b>						
Federal Revenues	<b>8100-8299</b>	\$ 53,455	\$ 91,320	\$ -	\$ -	\$ -
Other State Revenues	<b>8300-8599</b>	-	-	-	316,700	-
Other Local Income	<b>8600-8799</b>	-	-	-	-	9,515,986
Contributions to Restricted Programs	<b>8980-8999</b>	-	-	-	-	8,558,066
Interfund Transfers In	<b>8900-8929</b>	-	-	-	-	-
Other Sources	<b>8930-8979</b>	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>53,455</b>	<b>91,320</b>	<b>-</b>	<b>316,700</b>	<b>18,074,052</b>
<b>EXPENDITURES:</b>						
<b>Certificated Salaries</b>	<b>1000-1999</b>					
Teacher Salaries	<b>11xx</b>	9,755	-	92,139	-	5,858,672
Certificated Pupil Support	<b>12xx</b>	-	15,934	-	-	809,741
Certificated Management	<b>13xx</b>	-	-	-	-	38,861
Other Certificated	<b>19xx</b>	-	-	-	-	324,319
<b>Total Certificated Salaries</b>		<b>9,755</b>	<b>15,934</b>	<b>92,139</b>	<b>-</b>	<b>7,031,593</b>
<b>Classified Salaries</b>	<b>2000-2999</b>					
Instructional Aides	<b>21xx</b>	26,254	-	-	-	2,420,005
Classified Support	<b>22xx</b>	-	-	-	-	9,630
Classified Management	<b>23xx</b>	-	-	-	-	-
Clerical & Office Support	<b>24xx</b>	-	5,497	-	-	82,849
Other Classified	<b>29xx</b>	832	-	-	-	-
<b>Total Classified Salaries</b>		<b>27,086</b>	<b>5,497</b>	<b>-</b>	<b>-</b>	<b>2,512,484</b>
<b>Employee Benefits</b>	<b>3000-3999</b>					
State Teacher Retirement System (STRS)	<b>31xx</b>	1,228	2,005	11,594	-	887,589
Public Employees Retirement System (PERS)	<b>32xx</b>	722	763	-	-	345,461
Old-age, Survivors, and Disability Insurance (OASDI)	<b>3311 &amp; 3312</b>	323	341	-	-	154,304
Medicare	<b>3331 &amp; 3332</b>	537	312	1,338	-	135,882
Alternative Retirement Plan (ARP)	<b>3341 &amp; 3342</b>	821	-	-	-	-
Health & Welfare	<b>34xx</b>	-	2,640	3,200	-	1,125,513
State Unemployment Insurance (SUI)	<b>35xx</b>	20	11	48	-	4,800
Workers Compensation	<b>36xx</b>	1,129	657	2,821	-	292,076
Retiree Benefit Payments	<b>37xx</b>	-	-	-	-	-
Cash in Lieu of Medical Benefits	<b>39xx</b>	-	-	-	-	6,842
<b>Total Employee Benefits</b>		<b>4,780</b>	<b>6,729</b>	<b>19,001</b>	<b>-</b>	<b>2,952,467</b>
<b>Books and Supplies</b>	<b>4000-4999</b>					
Textbooks	<b>41xx</b>	-	-	-	18,401	5,000
Books and Other Reference Materials	<b>42xx</b>	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	<b>43xx</b>	786	30,796	-	-	109,360
Equipment, \$500-\$4,999	<b>44xx</b>	-	-	-	-	47,500
Food & Food Supplies	<b>47xx</b>	-	-	-	-	-
<b>Total Books and Supplies</b>		<b>786</b>	<b>30,796</b>	<b>-</b>	<b>18,401</b>	<b>161,860</b>
<b>Services and Operating Costs</b>	<b>5000-5999</b>					
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	<b>51xx</b>	-	-	-	-	2,626,750
Mileage, Travel, Conferences	<b>52xx</b>	-	6,422	56,250	-	18,000
Dues and Memberships	<b>53xx</b>	-	-	10,000	-	500
Insurance	<b>54xx</b>	-	-	-	-	-
Utilities	<b>55xx</b>	-	-	-	-	-
Equipment Leases, Repairs & Maintenance	<b>56xx</b>	-	-	-	-	6,500
Print Shop, Postage, Field-trips	<b>57xx</b>	-	-	-	-	4,500
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	<b>58xx</b>	10,000	20,000	84,283	298,299	1,106,475
Communication Costs	<b>59xx</b>	-	-	-	-	12,000
<b>Total Services and Operating Costs</b>		<b>10,000</b>	<b>26,422</b>	<b>150,533</b>	<b>298,299</b>	<b>3,774,725</b>
<b>Capital Outlay</b>	<b>6000-6999</b>					
Land Improvement Costs	<b>61xx</b>	-	-	-	-	-
Building Costs	<b>62xx</b>	-	-	-	-	-
Equipment and Software > \$5,000	<b>64xx</b>	-	-	-	-	-
Replacement of Equipment > \$5,000	<b>65xx</b>	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>					
	<b>7400-7499</b>	-	-	-	-	680,000
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	1,048	5,942	18,212	-	960,923
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	-	-	-	-	-
<b>Other Uses</b>	<b>7630-7699</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>53,455</b>	<b>91,320</b>	<b>279,885</b>	<b>316,700</b>	<b>18,074,052</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				(279,885)		
<b>ESTIMATED BEGINNING RESOURCE BALANCE</b>				656,159		
<b>ENDING RESOURCE BALANCE</b>		\$ -	\$ -	\$ 376,274	\$ -	\$ -27

**2016-2017 Restricted General Fund Budget**  
**(By Resource)**

	Object	Mental Health 65120.0	SPED: Workability 65200.0	Total Restricted Resources
<b>REVENUES:</b>				
Federal Revenues	8100-8299	\$ -	\$ -	\$ 3,326,921
Other State Revenues	8300-8599	583,670	131,403	1,031,773
Other Local Income	8600-8799	-	-	9,515,986
Contributions to Restricted Programs	8980-8999	58,451	-	8,616,517
Interfund Transfers In	8900-8929	-	-	-
Other Sources	8930-8979	-	-	-
<b>TOTAL REVENUES</b>		<b>642,121</b>	<b>131,403</b>	<b>22,491,197</b>
<b>EXPENDITURES:</b>				
<b>Certificated Salaries 1000-1999</b>				
Teacher Salaries	11xx	-	-	6,065,408
Certificated Pupil Support	12xx	419,423	-	1,708,170
Certificated Management	13xx	50,647	-	343,789
Other Certificated	19xx	-	-	377,490
<b>Total Certificated Salaries</b>		<b>470,070</b>	<b>-</b>	<b>8,494,857</b>
<b>Classified Salaries 2000-2999</b>				
Instructional Aides	21xx	-	-	3,064,902
Classified Support	22xx	-	-	9,630
Classified Management	23xx	-	-	-
Clerical & Office Support	24xx	-	43,374	296,587
Other Classified	29xx	-	46,000	111,356
<b>Total Classified Salaries</b>		<b>-</b>	<b>89,374</b>	<b>3,482,475</b>
<b>Employee Benefits 3000-3999</b>				
State Teacher Retirement System (STRS)	31xx	59,137	-	1,071,562
Public Employees Retirement System (PERS)	32xx	-	6,022	446,848
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	-	2,690	199,596
Medicare	3331 & 3332	6,818	630	169,601
Alternative Retirement Plan (ARP)	3341 & 3342	-	-	4,876
Health & Welfare	34xx	34,750	8,000	1,329,583
State Unemployment Insurance (SUI)	35xx	237	22	5,986
Workers Compensation	36xx	14,386	2,737	366,528
Retiree Benefit Payments	37xx	-	-	6,287
Cash in Lieu of Medical Benefits	39xx	1,851	-	8,693
<b>Total Employee Benefits</b>		<b>117,179</b>	<b>20,101</b>	<b>3,609,560</b>
<b>Books and Supplies 4000-4999</b>				
Textbooks	41xx	-	-	23,401
Books and Other Reference Materials	42xx	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	-	8,878	344,874
Equipment, \$500-\$4,999	44xx	-	-	62,500
Food & Food Supplies	47xx	-	-	-
<b>Total Books and Supplies</b>		<b>-</b>	<b>8,878</b>	<b>430,775</b>
<b>Services and Operating Costs 5000-5999</b>				
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	3,055,689
Mileage, Travel, Conferences	52xx	-	4,500	107,514
Dues and Memberships	53xx	-	-	10,500
Insurance	54xx	-	-	-
Utilities	55xx	-	-	-
Equipment Leases, Repairs & Maintenance	56xx	-	-	6,500
Print Shop, Postage, Field-trips	57xx	-	-	4,500
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	-	-	1,653,415
Communication Costs	59xx	-	-	12,000
<b>Total Services and Operating Costs</b>		<b>-</b>	<b>4,500</b>	<b>4,850,118</b>
<b>Capital Outlay 6000-6999</b>				
Land Improvement Costs	61xx	-	-	-
Building Costs	62xx	-	-	-
Equipment and Software > \$5,000	64xx	-	-	-
Replacement of Equipment > \$5,000	65xx	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service 7100-7299,</b>				
<b>Total Other Outgo: Transfers of Indirect Costs 7400-7499</b>		14,000	-	694,000
<b>Interfund Transfers Out 7300-7399</b>		40,872	8,550	1,209,297
<b>Other Uses 7600-7629</b>		-	-	-
<b>7630-7699</b>		-	-	-
<b>TOTAL EXPENDITURES</b>		<b>642,121</b>	<b>131,403</b>	<b>22,771,082</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		-	-	(279,885)
<b>ESTIMATED BEGINNING RESOURCE BALANCE</b>				656,159
<b>ENDING RESOURCE BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 376,274</b>

**2016-2017 Restricted Title I**

		Educational Services	Non-Public Schools	Chaparral / Vista	Romona Middle School	Lone Hill Middle School
	<i>Object</i>					
<b>REVENUES:</b>						
Federal Revenues	<b>8100-8299</b>	\$ 757,111				
<b>TOTAL REVENUES</b>		<b>757,111</b>				
<b>EXPENDITURES:</b>						
<b>Certificated Salaries</b>	<b>1000-1999</b>					
Teacher Salaries	<b>11xx</b>	19,908	\$ -	\$ -	\$ -	\$ 15,388.00
Certificated Pupil Support	<b>12xx</b>	-	-	-	66,511	-
Certificated Management	<b>13xx</b>	18,984	-	43,884	-	-
Other Certificated	<b>19xx</b>	-	-	-	-	-
<b>Total Certificated Salaries</b>		<b>38,892</b>	<b>-</b>	<b>43,884</b>	<b>66,511</b>	<b>15,388</b>
<b>Classified Salaries</b>	<b>2000-2999</b>					
Instructional Aides	<b>21xx</b>	-	-	-	-	-
Classified Support	<b>22xx</b>	-	-	-	-	-
Classified Management	<b>23xx</b>	-	-	-	-	-
Clerical & Office Support	<b>24xx</b>	30,074	-	-	-	-
Other Classified	<b>29xx</b>	843	-	-	-	-
<b>Total Classified Salaries</b>		<b>30,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits</b>	<b>3000-3999</b>					
State Teacher Retirement System (STRS)	<b>31xx</b>	4,894	-	5,521	8,368	1,937
Public Employees Retirement System (PERS)	<b>32xx</b>	4,292	-	-	-	-
Old-age, Survivors, and Disability Insurance (OASDI)	<b>3311 &amp; 3312</b>	1,918	-	-	-	-
Medicare	<b>3331 &amp; 3332</b>	1,015	-	637	965	224
Alternative Retirement Plan (ARP)	<b>3341 &amp; 3342</b>	-	-	-	-	-
Health & Welfare	<b>34xx</b>	5,200	-	3,200	7,200	1,600
State Unemployment Insurance (SUI)	<b>35xx</b>	37	-	23	34	8
Workers Compensation	<b>36xx</b>	2,138	-	1,344	2,036	472
Retiree Benefit Payments	<b>37xx</b>	-	-	-	-	-
Cash in Lieu of Medical Benefits	<b>39xx</b>	-	-	-	-	-
<b>Total Employee Benefits</b>		<b>19,494</b>	<b>-</b>	<b>10,725</b>	<b>18,603</b>	<b>4,241</b>
<b>Books and Supplies</b>	<b>4000-4999</b>					
Textbooks	<b>41xx</b>	-	-	-	-	-
Books and Other Reference Materials	<b>42xx</b>	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	<b>43xx</b>	5,497	7,136	305	17,644	37,342
Equipment, \$500-\$4,999	<b>44xx</b>	-	-	-	-	15,000
Food & Food Supplies	<b>47xx</b>	-	-	-	-	-
<b>Total Books and Supplies</b>		<b>5,497</b>	<b>7,136</b>	<b>305</b>	<b>17,644</b>	<b>52,342</b>
<b>Services and Operating Costs</b>	<b>5000-5999</b>					
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	<b>51xx</b>	-	-	-	-	-
Mileage, Travel, Conferences	<b>52xx</b>	-	-	-	-	-
Dues and Memberships	<b>53xx</b>	-	-	-	-	-
Insurance	<b>54xx</b>	-	-	-	-	-
Utilities	<b>55xx</b>	-	-	-	-	-
Equipment Leases, Repairs & Maintenance	<b>56xx</b>	-	-	-	-	-
Print Shop, Postage, Field-trips	<b>57xx</b>	-	-	-	-	-
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	<b>58xx</b>	500	-	78	-	-
Communication Costs	<b>59xx</b>	-	-	-	-	-
<b>Total Services and Operating Costs</b>		<b>500</b>	<b>-</b>	<b>78</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>6000-6999</b>					
Land Improvement Costs	<b>61xx</b>	-	-	-	-	-
Building Costs	<b>62xx</b>	-	-	-	-	-
Equipment and Software > \$5,000	<b>64xx</b>	-	-	-	-	-
Replacement of Equipment > \$5,000	<b>65xx</b>	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299, 7400-7499</b>	-	-	-	-	-
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	49,266	-	-	-	-
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	-	-	-	-	-
<b>Other Uses</b>	<b>7630-7699</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 144,566</b>	<b>\$ 7,136</b>	<b>\$ 54,992</b>	<b>\$ 102,758</b>	<b>\$ 71,971</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER ESTIMATED BEGINNING RESOURCE BALANCE</b>						
<b>ENDING RESOURCE BALANCE</b>						

Allen Elementary School	Ekstrand Elementary School	Gladstone Elementary School	Grace Miller Elementary School	Roynon Elementary School	Total Title I
					\$ 757,111
					<b>757,111</b>
\$ 18,522	\$ 2,190.00	\$ 800.00	\$ -	\$ 48,034	104,842
-	-	-	-	33,916	100,427
-	-	-	-	-	62,868
-	-	-	2,100	-	2,100
<b>18,522</b>	<b>2,190</b>	<b>800</b>	<b>2,100</b>	<b>81,950</b>	<b>\$ 270,237</b>
9,155	36,270	20,265	29,405	52,301	147,396
-	-	-	-	-	-
-	-	-	-	-	30,074
-	-	-	-	-	843
<b>9,155</b>	<b>36,270</b>	<b>20,265</b>	<b>29,405</b>	<b>52,301</b>	<b>178,313</b>
2,330	276	101	265	10,190	33,882
412	2,227	2,361	465	-	9,757
184	995	1,054	208	-	4,359
402	559	307	458	1,948	6,515
233	759	123	978	1,962	4,055
900	4,800	-	-	9,600	32,500
15	22	12	17	69	237
848	1,179	646	965	4,080	13,708
-	-	-	-	-	-
-	-	-	-	-	-
<b>5,324</b>	<b>10,817</b>	<b>4,604</b>	<b>3,356</b>	<b>27,849</b>	<b>105,013</b>
-	-	-	-	-	-
-	-	-	-	-	-
3,087	52,662	9,195	3,265	2,571	138,704
-	-	-	-	-	15,000
-	-	-	-	-	-
<b>3,087</b>	<b>52,662</b>	<b>9,195</b>	<b>3,265</b>	<b>2,571</b>	<b>153,704</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	578
-	-	-	-	-	-
-	-	-	-	-	<b>578</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	49,266
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 36,088</b>	<b>\$ 101,939</b>	<b>\$ 34,864</b>	<b>\$ 38,126</b>	<b>\$ 164,671</b>	<b>\$ 757,111</b>
					\$ -
					-
					<b>\$ -</b>



2016-2017 Budget - Other Funds

	Object	School Age Care Fund 12	Food Services Fund 13	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserves Fund 40	Capital Projects Fund 49	Total Other Funds
<b>REVENUES:</b>								
Federal Revenues	8100-8299	\$ -	\$ 1,475,000	\$ -	\$ -	\$ -	\$ -	\$ 1,475,000
Other State Revenues	8300-8599	-	125,000	-	-	-	-	125,000
Other Local Income	8600-8799	2,564,503	800,200	100,000	305,000	1,250.00	809,000	4,579,953
Contributions to Restricted Programs	8980-8999	-	-	-	-	-	-	-
Interfund Transfers In	8900-8929	-	-	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>2,564,503</b>	<b>2,400,200</b>	<b>100,000</b>	<b>305,000</b>	<b>1,250</b>	<b>809,000</b>	<b>6,179,953</b>
<b>EXPENDITURES:</b>								
<b>Certificated Salaries</b>	<b>1000-1999</b>							
Teacher Salaries	11xx	-	-	-	-	-	-	-
Certificated Pupil Support	12xx	250	-	-	-	-	-	250
Certificated Management	13xx	128,376	-	-	-	-	-	128,376
Other Certificated	19xx	-	-	-	-	-	-	-
<b>Total Certificated Salaries</b>		<b>128,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,626</b>
<b>Classified Salaries</b>	<b>2000-2999</b>							
Instructional Aides	21xx	-	-	-	-	-	-	-
Classified Support	22xx	148,412	826,886	-	-	-	186,471	1,161,769
Classified Management	23xx	-	106,964	-	-	-	-	106,964
Clerical & Office Support	24xx	118,406	109,801	-	-	-	-	228,207
Other Classified	29xx	1,303,921	1,500	-	-	-	-	1,305,421
<b>Total Classified Salaries</b>		<b>1,570,739</b>	<b>1,045,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,471</b>	<b>2,802,361</b>
<b>Employee Benefits</b>	<b>3000-3999</b>							
State Teacher Retirement System (STRS)	31xx	16,183	-	-	-	-	-	16,183
Public Employees Retirement System (PERS)	32xx	191,426	99,953	-	-	-	25,883	317,262
Old-age, Survivors, and Disability Insurance (OASDI)	3311 & 3312	85,499	44,649	-	-	-	11,562	141,710
Medicare	3331 & 3332	23,126	15,146	-	-	-	2,704	40,976
Alternative Retirement Plan (ARP)	3341 & 3342	3,257	12,142	-	-	-	-	15,399
Health & Welfare	34xx	217,071	133,020	-	-	-	-	350,091
State Unemployment Insurance (SUI)	35xx	806	535	-	-	-	94	1,435
Workers Compensation	36xx	48,797	31,996	-	-	-	5,707	86,500
Retiree Benefit Payments	37xx	-	-	-	-	-	-	-
Cash in Lieu of Medical Benefits	39xx	3,050	-	-	-	-	-	3,050
<b>Total Employee Benefits</b>		<b>589,215</b>	<b>337,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,950</b>	<b>972,606</b>
<b>Books and Supplies</b>	<b>4000-4999</b>							
Textbooks	41xx	-	-	-	-	-	-	-
Books and Other Reference Materials	42xx	-	-	-	-	-	-	-
Classroom Materials & Supplies, Food, Computer Costs < \$500, Printing, Tires, Fuel, Department Supplies	43xx	111,166	31,600	-	-	-	2,709	145,475
Equipment, \$500-\$4,999	44xx	-	15,000	200,000	-	-	-	215,000
Food & Food Supplies	47xx	-	906,628	-	-	-	-	906,628
<b>Total Books and Supplies</b>		<b>111,166</b>	<b>953,228</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>2,709</b>	<b>1,267,103</b>
<b>Services and Operating Costs</b>	<b>5000-5999</b>							
Subagreements for Services, Parent Reimbursement, Contracted Bus, Independent Contractors	51xx	-	-	-	-	-	-	-
Mileage, Travel, Conferences	52xx	2,000	3,750	-	-	-	-	5,750
Dues and Memberships	53xx	200	900	-	-	-	-	1,100
Insurance	54xx	-	-	-	-	-	-	-
Utilities	55xx	-	-	-	-	-	262,000	262,000
Equipment Leases, Repairs & Maintenance	56xx	21,600	17,000	-	-	-	30,000	68,600
Print Shop, Postage, Field-trips	57xx	11,240	2,200	-	-	-	-	13,440
Other Contracted Services, Sales & Use Tax, Pupil Transportation Contracts, Legal & Audit Fees, Advertisement, License Fees, Independent Contractors, Fingerprints, Admission Fees	58xx	23,920	15,530	40,000	-	-	253,640	333,090
Communication Costs	59xx	1,000	-	-	-	-	-	1,000
<b>Total Services and Operating Costs</b>		<b>59,960</b>	<b>39,380</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>545,640</b>	<b>684,980</b>
<b>Capital Outlay</b>	<b>6000-6999</b>							
Land Improvement Costs	61xx	-	-	21,000	-	150,000	-	171,000
Building Costs	62xx	-	-	20,969,642	300,000	-	400,000	21,669,642
Equipment and Software > \$5,000	64xx	-	-	20,000	-	-	-	20,000
Replacement of Equipment > \$5,000	65xx	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>21,010,642</b>	<b>300,000</b>	<b>150,000</b>	<b>400,000</b>	<b>21,860,642</b>
<b>Other Outgo: Debt Service</b>	<b>7100-7299,</b>							
<b>7400-7499</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Outgo: Transfers of Indirect Costs</b>	<b>7300-7399</b>	<b>171,175</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,175</b>
<b>Interfund Transfers Out</b>	<b>7600-7629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>	<b>7630-7699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,630,881</b>	<b>\$ 2,400,200</b>	<b>\$ 21,250,642</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 1,180,770</b>	<b>\$ 27,912,493</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>		(66,378)	-	(21,150,642)	5,000	(148,750)	(371,770)	(21,732,540)
<b>ESTIMATED BEGINNING FUND BALANCE</b>		192,183	66,005	21,684,592	2,008,306	455,442	2,572,887	26,979,415
<b>ENDING FUND BALANCE</b>		<b>\$ 125,805</b>	<b>\$ 66,005</b>	<b>\$ 533,950</b>	<b>\$ 2,013,306</b>	<b>\$ 306,692</b>	<b>\$ 2,201,117</b>	<b>\$ 5,246,875</b>

UnR	Res	2016-2017 Preliminary Budget	15-16	16-17	
		Title	FTE	FTE	Location
		<b>Management - BUMT</b>			
2.78	0.22	Administrative Assistant I	3.00	3.00	D/O
9.00	0.00	Assistant Principal	9.00	9.00	Roynon - 1.0; BHS - 3.0; SDHS - 2.0; Lone Hill - 1.0; Ramona - 2.0
1.00	0.00	Assistant Superintendent Business Services	1.00	1.00	D/O
0.79	0.21	Assistant Supt Education Services	1.00	1.00	D/O
1.00	0.00	Assistant Supt Human Resources	1.00	1.00	D/O
1.00	0.00	Budget Accounting Manager	1.00	1.00	D/O
1.00	0.00	Centralized Device Manager	1.00	1.00	D/O
1.00	0.00	Chief Technology Officer	1.00	1.00	D/O
2.00	0.00	Computer System Technician	2.00	2.00	D/O
1.00	0.00	Computer Technician Lead	1.00	1.00	D/O
0.00	0.50	Coordinator Categorical Programs	0.50	0.50	D/O
0.00	0.50	Coordinator School Age Care	0.50	0.50	D/O
0.00	1.00	Coordinator Special Ed	1.00	1.00	D/O
1.00	0.00	Database Administrator	1.00	1.00	D/O
1.60	0.40	Dean of Students	2.00	2.00	Chap/Vista; SDHS
0.95	0.05	Director Educational Technology	1.00	1.00	D/O
0.00	1.00	Director of Food Services	1.00	1.00	Food Services
0.75	0.25	Director of Maintenance and Operations	1.00	1.00	Maintenance
0.75	0.25	Director of Purchasing	1.00	1.00	D/O
0.05	0.95	Director of Transportation	1.00	1.00	Transportation
0.00	1.00	District Psychologist	1.00	1.00	SPED
1.00	0.00	Financial Systems Manager	1.00	1.00	Business Services/Accounting
0.90	0.10	Lead Nurse	1.00	1.00	D/O
1.00	0.00	Maint/Opr Supv I	1.00	0.00	Maintenance
0.00	1.00	Maint/Opr Supv III	1.00	2.00	Maintenance
1.00	0.00	Network & Systems Manager	1.00	1.00	D/O
1.00	0.00	Personnel Technician II Benefits	1.00	1.00	D/O
1.00	0.00	Personnel Technician II Classified	1.00	1.00	D/O
1.00	0.00	Personnel Technician II Credentials	1.00	1.00	D/O
12.97	0.03	Principal	13.00	13.00	1.0 Allen; 1.0 Ekstrand; 1.0 Gladstone; 1.0 LVH; 1.0 Grace Miller; 1.0 Roynon; 1.0 Shull; 1.0 Oak Mesa; 1.0 Ramona; 1.0 Lone Hill; 1.0 BHS; 1.0 SDHS; 1.0 Chap/Vista
0.00	2.00	Program Specialist - Special Education	3.00	3.00	D/O ; SELPA
0.00	10.60	Psychologist	11.00	10.60	Special Education
0.70	0.30	Sr Director Curriculum & Instruction	1.00	1.00	D/O
1.00	0.00	Sr Director Fiscal Services	1.00	1.00	D/O
1.00	0.00	Sr Director Student Support	1.00	1.00	D/O
0.00	1.00	Sr Director Specialized Educational Programs	1.00	1.00	D/O
1.00	0.00	Sr Executive Assistant	1.00	1.00	D/O
1.00	0.00	Superintendent	1.00	1.00	D/O
1.00	0.00	Theater Manager	1.00	1.00	BCA
51.24	21.36	<b>BUMT TOTALS</b>	<b>74.00</b>	<b>73.60</b>	

UnR	Res	2016-2017 Preliminary Budget	15-16	16-17	
		Title	FTE	FTE	Location
		<b>CERTIFICATED - BUTA</b>			
1.00	0.00	Media Specialist	1.00	1.00	.50 BHS; .50 SDHS
2.56	1.04	School Nurse	3.60	3.60	Districtwide
12.75	1.50	Student Services Coordinator	14.25	14.25	Roynon - .40; Lone Hill -2.0; Ramona - 3.0; BHS - 4.50; SDHS - 3.0; Chap .50; Vista .50; Ekstrand - .35
0.00	3.20	Mental Health Counselors	3.20	3.00	Mental Health
1.00	0.00	Foster, Homeless Mental Health Liason TOSA	1.00	1.00	Districtwide
0.50	0.50	Foster, Homeless Mental Health Liason SSC	1.00	1.00	Districtwide
0.40	0.00	Teacher - 1/6th Assignement (Intervention)	0.40	0.40	<b>Ramona - .40</b>
0.20	0.00	Teacher - 1/6th Assignment (ROP)	0.20	0.20	<b>BHS</b>
1.00	0.00	Teacher - Coach of Ed Tech	1.00	1.00	Ed Services
0.40	0.00	Teacher - Districtwide	0.40	1.00	Districtwide
10.00	0.00	Teacher - Intervention	10.00	10.40	Allen - 1.2; Ekstrand - 1.0; Gladstone - 1.0; Grace Miller - 1.0; Roynon -2.6; Shull .80; <b>BHS - .40</b> La Verne Heights .50; Oak Mesa .50; Ramona .80 (.40 in 1/6th assign); SDHS - .40; <b>Chap .60;</b>
0.00	1.00	Teacher - Math Coach	0.00	0.80	Ramona, BHS, SDHS, Lone Hill
2.65	0.00	Teacher - Music	2.65	2.65	Elem 2.0 HS - .65
3.45	0.00	Teacher - P.E.	3.45	3.45	Elementary Sites
0.80	0.00	Teacher - ROP	0.80	0.80	<b>BHS</b>
0.20	0.00	Teacher - ROP Work Exp	0.20	0.20	<b>Ed Services</b>
0.60	0.00	Teacher - Site paid	0.60	0.60	<b>Ramona - .40; Lone Hill - .20</b>
0.00	1.40	Teacher - 1/6th Assignment (SPED - FAST/ASD)	1.40	1.20	1.2 - SPED FAST/ASD
0.00	1.00	Teacher - SPED Adult Transition	1.00	1.00	SPED Adult Transition
0.00	2.30	Teacher - SPED APE	2.30	2.30	SPED - Adaptive P.E.
0.00	1.00	Teacher - SPED ASD	1.00	1.00	SPED Autistic - Level I
0.00	3.00	Teacher - SPED SDC ASDI	3.00	4.00	SPED - Autistic Spectrum Disorder Intermediate - Level II
0.00	3.50	Teacher - SPED CH	3.50	0.00	SPED - Communicatively Handicapped
0.00	5.00	Teacher - SPED FAST	5.00	5.00	SPED - Moderate/Severe
0.00	1.00	Teacher - SPED Instructional Coach	1.00	1.00	SPED
0.00	2.00	Teacher - SPED Preschool BLAST	2.00	2.00	SPED - Preschool Autistic
0.00	1.00	Teacher - SPED Preschool SDC	1.00	1.00	SPED - Preschool SDC
0.00	23.80	Teacher - SPED SAI	23.80	24.00	SPED - Specialized Academic Instruction
0.00	10.00	Teacher - SPED SDC	10.00	11.00	SPED SDC
0.00	11.10	Teacher - SPED SLP	11.10	12.60	SPED - Speech Language Pathologist (DIS)
0.00	0.20	Teacher - Title I	0.20	0.20	<b>Lone Hill .20</b>
7.00	0.00	Teacher - Transitional Kdgn	7.00	5.00	2.0 Allen; 2.0 Eks; 1.0 GM
0.20	0.00	Teacher - WASC Chair	0.20	0.20	BHS

UnR	Res	2016-2017 Preliminary Budget	15-16	16-17	
		Title	FTE	FTE	Location
4.60	0.00	Teacher - 1/6th Assignment	4.60	0.00	BHS - 1.8; LH - 1.8; Ram - .6; SDHS - .60
16.00	0.00	Teacher - Regular	16.00	16.00	Allen
17.00	0.00	Teacher - Regular	17.00	18.00	Ekstrand
19.00	0.00	Teacher - Regular	19.00	19.00	Gladstone
19.00	0.00	Teacher - Regular	19.00	19.00	La Verne Heights
16.00	0.00	Teacher - Regular	16.00	15.00	Grace Miller
27.40	0.00	Teacher - Regular	27.40	30.00	Roynon
0.00	1.60	Teacher - Title II	1.60	0.00	Roynon FED
23.00	0.00	Teacher - Regular	23.00	24.00	Oak Mesa
23.20	0.00	Teacher - Regular	23.20	24.00	Shull
0.40	0.00	Teacher - BUTA Representatives	0.40	0.40	.20 Shull, .20 SDHS
0.60	0.00	ASB Advisor	0.60	0.80	.20 LH (1/6TH Assign) ; .20 Ram; .20 BHS; .20 SDHS
0.80	0.00	Athletic Director	0.80	0.80	.40 BHS; .40 SDHS
29.60	0.00	Teacher - Regular	29.60	31.00	Lone Hill; .20 - ELD; .20 Zero Period
45.20	0.00	Teacher - Regular	45.20	46.40	Ramona; .20 - ELD; .20 Zero Period
60.40	0.00	Teacher - Regular	60.40	64.40	BHS; .20 - ELD;
41.60	0.00	Teacher - Regular	41.60	44.00	SDHS .20 - ELD, .20 - SDCP
7.20	0.00	Teacher - Continuation	7.20	7.20	Chapparral
2.60	0.00	Teacher - Oppty Program - Suppl	2.60	2.60	Vista
398.31	75.14	<b>BUTA TOTALS</b>	<b>472.45</b>	<b>479.45</b>	
		<b>CLASSIFIED - CSEA</b>			
1.70	0.30	Accounting Technician	2.00	2.00	Accounting; Ed Svcs
1.88	0.75	Bilingual Class Instructional Aide	2.63	2.63	BHS - .375; Ram - .375; Allen - .15; Ekst - .375; Glad - .225; LVH - .15; GM - .30; Roy - .375; Shull - .225; Oak Mesa - .075
5.00	0.00	Board Members	5.00	5.00	D/O
12.32	0.00	Bus Driver I	12.32	12.32	Transportation
0.94	0.00	Bus Driver II	0.94	0.94	Transportation
1.00	0.00	Buyer I	1.00	1.00	Purchasing Dept.
1.00	0.00	Buyer II	1.00	1.00	Purchasing Dept.
0.00	1.00	Cafeteria Cook/Baker	1.00	1.00	Food Services
0.00	11.00	Cafeteria Worker I	11.00	11.00	Food Services
0.00	7.16	Cafeteria Worker II	7.16	7.16	Food Services
0.00	3.00	Cafeteria Worker III	3.00	3.00	Food Services
11.75	0.00	Campus Aides	11.75	11.75	Allen - 1.125; Eks - 1.25; Glad - 1.50; LvH - 1.375; GM - 1.25; Roy 2.0; Shull - 1.625; Oak Mesa - 1.625
1.00	0.00	Career Center Specialist	1.00	1.00	.50 BHS; .50 SDHS
10.97	6.25	Classroom Instructional Aide	17.22	17.22	Allen 1.125; Eks 2.22; Glad 1.84; LVH 1.125; GM 1.95; Roy 3.89; Shull 1.38; OM .935; Vista 1.25; Chap .625; SPED FAST - .875
2.00	0.00	Clerk High School Attendance	2.00	2.00	Bonita - San Dimas
2.00	0.00	Clerk High School Finance	2.00	2.00	Bonita - San Dimas
2.00	0.00	Clerk Middle School Finance	2.00	2.00	1LH, 1Ram

GRN	Res	2016-2017 Preliminary Budget	16-16	16-17	
		Title	FTE	FTE	Location
8.56	2.50	Clerk II	11.06	11.06	Allen - .5; Ekstrand - .5; Gladstone - .625; Roynon - .96875; Shull - .625; Oak Mesa - .71875; Ramona - 1.00; BHS - 1.00; SDHS - 2.0; LVH - .625; SPED 2.0; Café - .50
7.22	1.00	Clerk III	8.22	7.69	GM - .625; LH - 1.0; Chap - 1.0; Transp - 1.0; Ed Serv - 1.31; Maint - .75; HR - 1.0; SPED - 1.0
19.37	2.38	Custodian Night	21.75	21.75	various sites; 1FTE Split 50/50 Ram/SDHS; 2.38 SAC; 1.0 BCA
1.00	0.00	Dispatcher/Trainer/Relief Bus Driver	1.00	1.00	Transportation
1.00	0.00	Educational Technology Data Analyst	0.00	1.00	Ed Services
1.00	0.00	Educational Technology Specialist	2.00	1.00	Ed Services
0.00	1.00	Food Service Accounting Clerk	1.00	1.00	Food Services
0.00	1.00	Food Service Office Supervisor	1.00	1.00	Food Services
6.00	0.00	Groundsman II	6.00	6.00	1 SDH, 1 BHS, 4 Maintenance
2.00	0.00	Groundsman III	2.00	2.00	Maintenance
7.38	0.63	Head Custodian Elem School	8.00	8.00	1Allen, 1 Eks, 1 Glad, 1 GM, 1LVH, 1 OM, 1 Roy, 1 Shull
2.00	0.00	Head Custodian High School	2.00	2.00	1 BHS, 1 SDH
2.00	0.00	Head Custodian Middle School	2.00	2.00	1 LH, 1 Ram
11.88	0.00	Health Clerk	11.88	11.00	1.0 - BHS; 1.0 - SDHS; 1.0 Ram; .875 Allen; .875 Eks; .875 Glad; .875 LVH; .875 Roy; .875; Shull; .875 Oak Mesa; .1.0 LH; .875 Chap
3.00	0.00	High School Registrar	3.00	3.00	1 BHS, 1 SDS, 1 Chap
0.00	1.63	HS Kitchen Manager	1.63	1.63	.8125 BHS; .8125 SDHS
1.25	0.25	Intermediate Accounting Clerk	1.50	1.50	Accounting 1.5
0.50	0.00	Liason	0.50	0.50	Chap
4.00	0.00	Locker Room Attendant	4.00	4.00	2 BHS, 2 SDH,
1.00	0.00	Licensed Vocational Nurse	0.00	0.88	Grace Miller
1.00	0.00	Maintenance Carpenter	1.00	1.00	Maintenance
2.00	0.00	Maintenance Electrician	2.00	2.00	Maintenance
3.00	0.00	Maintenance HVAC	3.00	3.00	Maintenance
5.00	0.00	Maintenance Mechanic	5.00	5.00	Maintenance
1.00	0.00	Maintenance Painter	1.00	1.00	Maintenance
1.00	0.00	Maintenance Plumber	1.00	1.00	Maintenance
2.00	0.00	Mechanic III	2.00	2.00	Transportation
7.00	0.00	Media Center Assistant Elementary	7.00	7.00	Allen - .875, GM - .875, Roy - .875, OM - .875, Shull - .875, LVH - .875, Eks - .875, Glad - .875
2.50	0.00	Media Center Assistant High School	2.50	2.50	1 BHS, 1 SDH, .50 Chap
1.75	0.00	Media Center Assistant Middle School	1.75	1.75	.875 LH, .875 Ram
1.00	0.00	Network & Systems Engineer	1.00	1.00	CIS
0.00	3.00	Occupational Therapist	3.00	3.00	SPED
0.00	0.75	Occupational Therapist Asst	0.75	0.75	SPED
2.00	0.00	Payroll Technician	2.00	3.00	Accounting - D/O
2.31	0.50	PE Program Aide	2.81	2.75	.375 Allen, .25 Eks, .25 Glad, .25 GM, .25 LVH, .375 Roy, .25 OM .25 Shull, .50 SPED
1.64	0.00	Primary Language Asst	1.64	1.64	Districtwide
2.00	0.00	Receptionist High School	2.00	2.00	1 BHS, 1 SDHS
1.00	0.00	Reprographics Technician	1.00	1.00	D/O

UnR	Res	2016-2017 Preliminary Budget	15-16	16-17	
		Title	FTE	FTE	Location
0.00	21.15	School Age Care Assistants	21.15	21.95	2.35 Allen, 1.92 Eks, 1.9875 Glad, 1.8938 GM, 2.71 LVH, 4.90 OM, 2.13 Roy, 2.65 Shull, 1.175 LH, 1.175Ram; 1.3 tbd
0.00	1.00	School Age Care Resource Technician	1.00	1.00	D/O
0.00	10.00	School Age Care Site Supervisor	10.00	10.40	1 Allen, 1 Eks, 1 Glad, 1 GM, 1 LVH, 1.4 OM, 1 Roy, 1 LH, 1 Shull, 1 Ram (.40 temp Oak Mesa 16-17)
6.00	1.00	Secretary I	7.00	7.00	2 BHS, 1 SDHS, 1 LH, 2 Ram, 1 SPE
3.00	0.00	Secretary II	3.00	3.00	1.0 STU SVC; 1.0 SAC; 1.0 Chap; 1.0 BTSA
12.00	0.00	Secretary III	12.00	12.00	1.0 Allen; 1.0 Eks; 1.0 Glad; 1.0 GM; 1.0 LVH; 1.0 OM; 1.0 Roy; 1.0 Shull; 1 LH, 1 Ram, 2.0 Ed Svcs
3.00	1.00	Secretary IV	4.00	4.00	1 BHS, 1 SDH, 1 SPED, 1 Maint
0.00	1.00	Security Services Technician/Locksmith	1.00	1.00	Maintenance
0.00	3.23	Special Ed SLPA Aide	3.23	2.63	Districtwide
0.00	1.00	Special Program Technician-Career Ed	1.00	1.00	D/O
0.00	23.13	SPED Instructional Aide I	23.13	23.13	various locations
0.00	42.87	SPED Instructional Aide II	42.87	42.87	various locations
1.00	0.00	Sr Clerk Payroll Accounting	1.00	0.00	D/O
0.60	0.00	State Reporting Data Analyst	0.80	0.00	Ed Services
1.00	0.00	Student Support & Records Specialist	0.00	1.00	Ed Services
8.80	0.00	Student/Campus Supervisor I	8.80	8.80	.875 - LH; 2.05 - Ram; 3.0 - BHS; 2.0 SDHS; .875 - Chap
4.00	0.00	Student/Campus Supervisor II	4.00	4.00	1 LH, 1Ram, 1 BHS, 1SDH
1.00	0.00	Technology Support Assistant	1.00	1.00	CIS
1.00	0.00	Technology Support Technician	1.00	1.00	CIS
0.38	0.00	Utility Worker	0.38	0.38	Maintenance
1.50	2.00	Warehouse-Stockperson	3.50	3.50	D/O-1.5, Food Service-2
212.18	151.47	<b>CSEA TOTALS</b>	<b>361.85</b>	<b>362.06</b>	
661.73	247.97	<b>DISTRICT TOTALS</b>	<b>908.30</b>	<b>915.11</b>	

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			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	78,479,591.00	0.00	78,479,591.00	82,991,744.00	0.00	82,991,744.00	5.7%
2) Federal Revenue		8100-8299	204,974.01	3,438,171.23	3,643,145.24	0.00	3,326,921.00	3,326,921.00	-8.7%
3) Other State Revenue		8300-8599	6,856,771.00	1,726,257.50	8,583,028.50	3,999,023.00	1,031,773.00	5,030,796.00	-41.4%
4) Other Local Revenue		8600-8799	1,559,391.11	9,731,638.92	11,291,030.03	462,531.00	9,515,986.00	9,978,517.00	-11.6%
5) TOTAL, REVENUES			87,100,727.12	14,896,067.65	101,996,794.77	87,453,298.00	13,874,680.00	101,327,978.00	-0.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	38,589,689.01	8,224,441.86	46,814,130.87	40,862,998.00	8,494,857.00	49,357,855.00	5.4%
2) Classified Salaries		2000-2999	11,326,098.03	3,237,714.83	14,563,812.86	11,344,631.00	3,482,475.00	14,827,106.00	1.8%
3) Employee Benefits		3000-3999	13,162,098.42	3,208,876.55	16,370,974.97	15,114,462.00	3,609,560.00	18,724,022.00	14.4%
4) Books and Supplies		4000-4999	5,619,122.27	1,261,697.20	6,880,819.47	3,826,797.00	430,775.00	4,257,572.00	-38.1%
5) Services and Other Operating Expenditures		5000-5999	6,842,353.02	4,517,889.62	11,360,242.64	6,382,739.00	4,850,118.00	11,232,857.00	-1.1%
6) Capital Outlay		6000-6999	2,318,093.79	211,530.54	2,529,624.33	737,600.00	0.00	737,600.00	-70.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,180,746.88	694,000.00	1,874,746.88	1,611,552.00	694,000.00	2,305,552.00	23.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,195,449.87)	1,023,324.87	(172,125.00)	(1,405,472.00)	1,209,297.00	(196,175.00)	14.0%
9) TOTAL, EXPENDITURES			77,842,751.55	22,379,475.47	100,222,227.02	78,475,307.00	22,771,082.00	101,246,389.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			9,257,975.57	(7,483,407.82)	1,774,567.75	8,977,991.00	(8,896,402.00)	81,589.00	-95.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,186,116.45	(411,548.70)	1,774,567.75	361,474.00	(279,885.00)	81,589.00	-95.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
2) Ending Balance, June 30 (E + F1e)			12,336,000.85	656,159.35	12,992,160.20	12,697,474.85	376,274.35	13,073,749.20	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	28,850.00	0.00	28,850.00	28,850.00	0.00	28,850.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	656,159.35	656,159.35	0.00	376,274.35	376,274.35	-42.7%
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	3,863,613.00	0.00	3,863,613.00	2,100,000.00	0.00	2,100,000.00	-45.6%
Reserve for Textbook Adoption	0000	9780				1,000,000.00		1,000,000.00	
Reserve for Technology	0000	9780				500,000.00		500,000.00	
Reserve for District Facilities	0000	9780				600,000.00		600,000.00	
Reserve for Textbook Adoption	0000	9780	1,582,700.00		1,582,700.00				
Reserve for School Site Carryover	0000	9780	645,153.00		645,153.00				
Reserve for Technology	0000	9780	1,035,760.00		1,035,760.00				
Reserve for District Facilities	0000	9780	600,000.00		600,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,006,667.00	0.00	3,006,667.00	3,037,392.00	0.00	3,037,392.00	1.0%
Unassigned/Unappropriated Amount		9790	5,346,870.85	0.00	5,346,870.85	7,441,232.85	0.00	7,441,232.85	39.2%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	51,415,056.00	0.00	51,415,056.00	55,852,699.00	0.00	55,852,699.00	8.6%
Education Protection Account State Aid - Current Year		8012	13,003,856.00	0.00	13,003,856.00	13,003,856.00	0.00	13,003,856.00	0.0%
State Aid - Prior Years		8019	(527,344.00)	0.00	(527,344.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	68,107.00	0.00	68,107.00	68,107.00	0.00	68,107.00	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	64,152.82	0.00	64,152.82	64,153.00	0.00	64,153.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,489,675.02	0.00	12,489,675.02	12,322,807.00	0.00	12,322,807.00	-1.3%
Unsecured Roll Taxes		8042	345,763.00	0.00	345,763.00	345,763.00	0.00	345,763.00	0.0%
Prior Years' Taxes		8043	272,478.33	0.00	272,478.33	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	269,551.12	0.00	269,551.12	269,551.00	0.00	269,551.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	495,550.31	0.00	495,550.31	495,550.00	0.00	495,550.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	569,258.16	0.00	569,258.16	569,258.00	0.00	569,258.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	13,487.24	0.00	13,487.24	0.00	0.00	0.00	-100.0%
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>78,479,591.00</b>	<b>0.00</b>	<b>78,479,591.00</b>	<b>82,991,744.00</b>	<b>0.00</b>	<b>82,991,744.00</b>	<b>5.7%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>78,479,591.00</b>	<b>0.00</b>	<b>78,479,591.00</b>	<b>82,991,744.00</b>	<b>0.00</b>	<b>82,991,744.00</b>	<b>5.7%</b>
<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	1,511,312.00	1,511,312.00	0.00	1,511,312.00	1,511,312.00	0.0%
Special Education Discretionary Grants		8182	0.00	474,503.90	474,503.90	0.00	572,000.00	572,000.00	20.5%
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	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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		924,830.95	924,830.95		757,111.00	757,111.00	-18.1%
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		218,585.00	218,585.00		218,585.00	218,585.00	0.0%
NCLB: Title III, Immigrant Educator Program	4201	8290		11,215.42	11,215.42		8,712.00	8,712.00	-22.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		64,541.75	64,541.75		53,455.00	53,455.00	-17.2%
NCLB: Title V, Part B - Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		48,796.00	48,796.00		48,796.00	48,796.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	194,974.01	184,386.21	379,360.22	0.00	156,950.00	156,950.00	-58.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>204,974.01</b>	<b>3,438,171.23</b>	<b>3,643,145.24</b>	<b>0.00</b>	<b>3,326,921.00</b>	<b>3,326,921.00</b>	<b>-8.7%</b>
<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	755.50	755.50	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	5,585,482.00	0.00	5,585,482.00	2,727,734.00	0.00	2,727,734.00	-51.2%
Lottery - Unrestricted and Instructional Materials		8560	1,271,289.00	316,700.00	1,587,989.00	1,271,289.00	316,700.00	1,587,989.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,408,802.00	1,408,802.00	0.00	715,073.00	715,073.00	-49.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,856,771.00</b>	<b>1,726,257.50</b>	<b>8,583,028.50</b>	<b>3,999,023.00</b>	<b>1,031,773.00</b>	<b>5,030,796.00</b>	<b>-41.4%</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>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	179,000.00	0.00	179,000.00	125,000.00	0.00	125,000.00	-30.2%
Interest		8660	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	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	80,000.00	0.00	80,000.00	95,000.00	0.00	95,000.00	18.8%
Interagency Services		8677	69,551.00	25,000.00	94,551.00	65,000.00	0.00	65,000.00	-31.3%
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	22,000.00	22,000.00	0.00	20,000.00	20,000.00	-9.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,160,840.11	188,652.85	1,349,492.96	107,531.00	0.00	107,531.00	-92.0%
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		9,495,986.07	9,495,986.07		9,495,986.00	9,495,986.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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>			<b>1,559,391.11</b>	<b>9,731,638.92</b>	<b>11,291,030.03</b>	<b>462,531.00</b>	<b>9,515,986.00</b>	<b>9,978,517.00</b>	<b>-11.6%</b>
<b>TOTAL, REVENUES</b>			<b>87,100,727.12</b>	<b>14,896,067.65</b>	<b>101,996,794.77</b>	<b>87,453,298.00</b>	<b>13,874,680.00</b>	<b>101,327,978.00</b>	<b>-0.7%</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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	32,296,290.10	5,820,072.78	38,116,362.88	34,786,024.00	6,065,408.00	40,851,432.00	7.2%
Certificated Pupil Support Salaries		1200	1,759,209.80	1,736,843.88	3,496,053.68	1,961,424.00	1,708,170.00	3,669,594.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,893,468.64	350,292.20	4,243,760.84	3,956,506.00	343,789.00	4,300,295.00	1.3%
Other Certificated Salaries		1900	640,720.47	317,233.00	957,953.47	159,044.00	377,490.00	536,534.00	-44.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,589,689.01</b>	<b>8,224,441.86</b>	<b>46,814,130.87</b>	<b>40,862,998.00</b>	<b>8,494,857.00</b>	<b>49,357,855.00</b>	<b>5.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	702,705.42	2,879,400.87	3,582,106.29	583,731.00	3,064,902.00	3,648,633.00	1.9%
Classified Support Salaries		2200	3,963,302.15	6,339.68	3,969,641.83	4,069,084.00	9,630.00	4,078,714.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,305,336.40	0.00	1,305,336.40	1,358,424.00	0.00	1,358,424.00	4.1%
Clerical, Technical and Office Salaries		2400	4,220,246.42	290,920.39	4,511,166.81	4,348,832.00	296,587.00	4,645,419.00	3.0%
Other Classified Salaries		2900	1,134,507.64	61,053.89	1,195,561.53	984,560.00	111,356.00	1,095,916.00	-8.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,326,098.03</b>	<b>3,237,714.83</b>	<b>14,563,812.86</b>	<b>11,344,631.00</b>	<b>3,482,475.00</b>	<b>14,827,106.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,084,259.26	885,323.34	4,969,582.60	5,121,644.00	1,071,562.00	6,193,206.00	24.6%
PERS		3201-3202	1,242,661.34	344,715.77	1,587,377.11	1,488,614.00	446,848.00	1,935,462.00	21.9%
OASDI/Medicare/Alternative		3301-3302	1,418,452.85	358,691.58	1,777,144.43	1,438,582.00	374,073.00	1,812,655.00	2.0%
Health and Welfare Benefits		3401-3402	4,679,322.44	1,213,993.81	5,893,316.25	5,402,648.00	1,329,583.00	6,732,231.00	14.2%
Unemployment Insurance		3501-3502	24,849.83	5,778.86	30,628.69	26,197.00	5,986.00	32,183.00	5.1%
Workers' Compensation		3601-3602	1,650,610.32	385,141.59	2,035,751.91	1,590,408.00	366,528.00	1,956,936.00	-3.9%
OPEB, Allocated		3701-3702	13,850.00	0.00	13,850.00	13,850.00	0.00	13,850.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,092.38	15,231.60	63,323.98	32,519.00	14,980.00	47,499.00	-25.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,162,098.42</b>	<b>3,208,876.55</b>	<b>16,370,974.97</b>	<b>15,114,462.00</b>	<b>3,609,560.00</b>	<b>18,724,022.00</b>	<b>14.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,883,538.82	272,916.14	2,156,454.96	765,750.00	23,401.00	789,151.00	-63.4%
Books and Other Reference Materials		4200	116,471.24	0.00	116,471.24	3,500.00	0.00	3,500.00	-97.0%
Materials and Supplies		4300	2,804,390.50	845,139.41	3,649,529.91	2,806,924.00	344,874.00	3,151,798.00	-13.6%
Noncapitalized Equipment		4400	814,721.71	143,641.65	958,363.36	250,623.00	62,500.00	313,123.00	-67.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,619,122.27</b>	<b>1,261,697.20</b>	<b>6,880,819.47</b>	<b>3,826,797.00</b>	<b>430,775.00</b>	<b>4,257,572.00</b>	<b>-38.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	3,121,155.49	3,121,155.49	0.00	3,055,689.00	3,055,689.00	-2.1%
Travel and Conferences		5200	203,729.77	67,923.80	271,653.57	133,526.00	107,514.00	241,040.00	-11.3%
Dues and Memberships		5300	37,745.35	0.00	37,745.35	39,650.00	10,500.00	50,150.00	32.9%
Insurance		5400 - 5450	725,000.00	0.00	725,000.00	725,000.00	0.00	725,000.00	0.0%
Operations and Housekeeping Services		5500	2,717,802.55	0.00	2,717,802.55	2,230,625.00	0.00	2,230,625.00	-17.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	917,771.83	10,536.74	928,308.57	972,082.00	6,500.00	978,582.00	5.4%
Transfers of Direct Costs		5710	(4,861.53)	4,861.53	0.00	(4,500.00)	4,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,050.40)	0.00	(15,050.40)	(13,440.00)	0.00	(13,440.00)	-10.7%
Professional/Consulting Services and Operating Expenditures		5800	1,826,496.57	1,293,152.06	3,119,648.63	1,822,269.00	1,653,415.00	3,475,684.00	11.4%
Communications		5900	433,718.88	20,260.00	453,978.88	477,527.00	12,000.00	489,527.00	7.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,842,353.02</b>	<b>4,517,889.62</b>	<b>11,360,242.64</b>	<b>6,382,739.00</b>	<b>4,850,118.00</b>	<b>11,232,857.00</b>	<b>-1.1%</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	319,722.15	0.00	319,722.15	0.00	0.00	0.00	-100.0%
Land Improvements		6170	411,013.60	0.00	411,013.60	220,000.00	0.00	220,000.00	-46.5%
Buildings and Improvements of Buildings		6200	654,545.65	210,997.04	865,542.69	225,000.00	0.00	225,000.00	-74.0%
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	849,133.32	533.50	849,666.82	212,600.00	0.00	212,600.00	-75.0%
Equipment Replacement		6500	83,679.07	0.00	83,679.07	80,000.00	0.00	80,000.00	-4.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,318,093.79</b>	<b>211,530.54</b>	<b>2,529,624.33</b>	<b>737,600.00</b>	<b>0.00</b>	<b>737,600.00</b>	<b>-70.8%</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	694,000.00	694,000.00	0.00	694,000.00	694,000.00	0.0%
Payments to County Offices		7142	185,187.60	0.00	185,187.60	155,000.00	0.00	155,000.00	-16.3%
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	22,000.00	0.00	22,000.00	15,000.00	0.00	15,000.00	-31.8%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	656,298.99	0.00	656,298.99	1,152,700.00	0.00	1,152,700.00	75.6%
Other Debt Service - Principal		7439	317,260.29	0.00	317,260.29	288,852.00	0.00	288,852.00	-9.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,180,746.88</b>	<b>694,000.00</b>	<b>1,874,746.88</b>	<b>1,611,552.00</b>	<b>694,000.00</b>	<b>2,305,552.00</b>	<b>23.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,023,324.87)	1,023,324.87	0.00	(1,209,297.00)	1,209,297.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(172,125.00)	0.00	(172,125.00)	(196,175.00)	0.00	(196,175.00)	14.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,195,449.87)</b>	<b>1,023,324.87</b>	<b>(172,125.00)</b>	<b>(1,405,472.00)</b>	<b>1,209,297.00</b>	<b>(196,175.00)</b>	<b>14.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,842,751.55</b>	<b>22,379,475.47</b>	<b>100,222,227.02</b>	<b>78,475,307.00</b>	<b>22,771,082.00</b>	<b>101,246,389.00</b>	<b>1.0%</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>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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(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	(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	78,479,591.00	0.00	78,479,591.00	82,991,744.00	0.00	82,991,744.00	5.7%
2) Federal Revenue		8100-8299	204,974.01	3,438,171.23	3,643,145.24	0.00	3,326,921.00	3,326,921.00	-8.7%
3) Other State Revenue		8300-8599	6,856,771.00	1,726,257.50	8,583,028.50	3,999,023.00	1,031,773.00	5,030,796.00	-41.4%
4) Other Local Revenue		8600-8799	1,559,391.11	9,731,638.92	11,291,030.03	462,531.00	9,515,986.00	9,978,517.00	-11.6%
5) TOTAL, REVENUES			87,100,727.12	14,896,067.65	101,996,794.77	87,453,298.00	13,874,680.00	101,327,978.00	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		44,113,930.57	14,965,093.49	59,079,024.06	45,343,925.00	15,330,423.00	60,674,348.00	2.7%
2) Instruction - Related Services	2000-2999		8,648,970.27	1,834,230.42	10,483,200.69	8,698,159.00	1,974,250.00	10,672,409.00	1.8%
3) Pupil Services	3000-3999		4,765,062.02	3,450,225.82	8,215,287.84	5,427,759.00	3,511,611.00	8,939,370.00	8.8%
4) Ancillary Services	4000-4999		1,365,272.00	210.24	1,365,482.24	1,253,715.00	0.00	1,253,715.00	-8.2%
5) Community Services	5000-5999		104,040.74	0.00	104,040.74	83,097.00	0.00	83,097.00	-20.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,433,796.41	1,023,324.87	7,457,121.28	5,750,959.00	1,256,153.00	7,007,112.00	-6.0%
8) Plant Services	8000-8999		11,230,932.66	412,390.63	11,643,323.29	10,306,141.00	4,645.00	10,310,786.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,180,746.88	694,000.00	1,874,746.88	1,611,552.00	694,000.00	2,305,552.00	23.0%
10) TOTAL, EXPENDITURES			77,842,751.55	22,379,475.47	100,222,227.02	78,475,307.00	22,771,082.00	101,246,389.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			9,257,975.57	(7,483,407.82)	1,774,567.75	8,977,991.00	(8,896,402.00)	81,589.00	-95.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,071,859.12)	7,071,859.12	0.00	(8,616,517.00)	8,616,517.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>2,186,116.45</b>	<b>(411,548.70)</b>	<b>1,774,567.75</b>	<b>361,474.00</b>	<b>(279,885.00)</b>	<b>81,589.00</b>	<b>-95.4%</b>
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,149,884.40	1,067,708.05	11,217,592.45	12,336,000.85	656,159.35	12,992,160.20	15.8%
2) Ending Balance, June 30 (E + F1e)			12,336,000.85	656,159.35	12,992,160.20	12,697,474.85	376,274.35	13,073,749.20	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	28,850.00	0.00	28,850.00	28,850.00	0.00	28,850.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	656,159.35	656,159.35	0.00	376,274.35	376,274.35	-42.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,863,613.00	0.00	3,863,613.00	2,100,000.00	0.00	2,100,000.00	-45.6%
Reserve for Textbook Adoption	0000	9780				1,000,000.00		1,000,000.00	
Reserve for Technology	0000	9780				500,000.00		500,000.00	
Reserve for District Facilities	0000	9780				600,000.00		600,000.00	
Reserve for Textbook Adoption	0000	9780	1,582,700.00		1,582,700.00				
Reserve for School Site Carryover	0000	9780	645,153.00		645,153.00				
Reserve for Technology	0000	9780	1,035,760.00		1,035,760.00				
Reserve for District Facilities	0000	9780	600,000.00		600,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,006,667.00	0.00	3,006,667.00	3,037,392.00	0.00	3,037,392.00	1.0%
Unassigned/Unappropriated Amount		9790	5,346,870.85	0.00	5,346,870.85	7,441,232.85	0.00	7,441,232.85	39.2%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
6264	Educator Effectiveness	562,467.00	282,582.00
6512	Special Ed: Mental Health Services	93,692.35	93,692.35
Total, Restricted Balance		<u>656,159.35</u>	<u>376,274.35</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	2,527,000.00	2,564,503.00	1.5%
5) TOTAL REVENUES			2,527,000.00	2,564,503.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	121,984.00	128,626.00	5.4%
2) Classified Salaries		2000-2999	1,497,301.42	1,570,739.00	4.9%
3) Employee Benefits		3000-3999	555,229.11	589,215.00	6.1%
4) Books and Supplies		4000-4999	130,861.45	111,166.00	-15.1%
5) Services and Other Operating Expenditures		5000-5999	81,349.02	59,960.00	-26.3%
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	147,125.00	171,175.00	16.3%
9) TOTAL EXPENDITURES			2,533,850.00	2,630,881.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,850.00)	(66,378.00)	869.0%
<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	252,307.00	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			(252,307.00)	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>			(259,157.00)	(66,378.00)	-74.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	451,339.76	192,182.76	-57.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			451,339.76	192,182.76	-57.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			451,339.76	192,182.76	-57.4%
2) Ending Balance, June 30 (E + F1e)					
			192,182.76	125,804.76	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	192,182.76	125,804.76	-34.5%
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			
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>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	4,000.00	3,600.00	-10.0%
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	2,523,000.00	2,560,903.00	1.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,527,000.00</b>	<b>2,564,503.00</b>	<b>1.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,527,000.00</b>	<b>2,564,503.00</b>	<b>1.5%</b>



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	250.00	250.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	121,734.00	128,376.00	5.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>121,984.00</b>	<b>128,626.00</b>	<b>5.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	143,196.12	148,412.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,338.16	118,406.00	3.6%
Other Classified Salaries		2900	1,239,767.14	1,303,921.00	5.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,497,301.42</b>	<b>1,570,739.00</b>	<b>4.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,090.00	16,183.00	23.6%
PERS		3201-3202	164,785.55	191,426.00	16.2%
OASDI/Medicare/Alternative		3301-3302	116,875.00	111,882.00	-4.3%
Health and Welfare Benefits		3401-3402	197,826.00	217,071.00	9.7%
Unemployment Insurance		3501-3502	814.56	806.00	-1.1%
Workers' Compensation		3601-3602	54,239.00	48,797.00	-10.0%
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	7,599.00	3,050.00	-59.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>555,229.11</b>	<b>589,215.00</b>	<b>6.1%</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	124,041.45	111,166.00	-10.4%
Noncapitalized Equipment		4400	6,820.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>130,861.45</b>	<b>111,166.00</b>	<b>-15.1%</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	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,220.33	21,600.00	-36.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,240.00	11,240.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,688.69	23,920.00	-24.5%
Communications		5900	1,500.00	1,000.00	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>81,349.02</b>	<b>59,960.00</b>	<b>-26.3%</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	147,125.00	171,175.00	16.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>147,125.00</b>	<b>171,175.00</b>	<b>16.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,533,850.00</b>	<b>2,630,881.00</b>	<b>3.8%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	252,307.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			252,307.00	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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(252,307.00)	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	2,527,000.00	2,564,503.00	1.5%
5) TOTAL, REVENUES			2,527,000.00	2,564,503.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		89,127.00	96,639.00	8.4%
3) Pupil Services	3000-3999		7,671.29	8,964.00	16.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,056,493.45	2,122,174.00	3.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		147,125.00	171,175.00	16.3%
8) Plant Services	8000-8999		233,433.26	231,929.00	-0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,533,850.00	2,630,881.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,850.00)	(66,378.00)	869.0%
<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	252,307.00	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			(252,307.00)	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>			(259,157.00)	(66,378.00)	-74.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,339.76	192,182.76	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,339.76	192,182.76	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,339.76	192,182.76	-57.4%
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	192,182.76	125,804.76	-34.5%
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>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,340,000.00	1,475,000.00	10.1%
3) Other State Revenue		8300-8599	102,000.00	125,000.00	22.5%
4) Other Local Revenue		8600-8799	840,100.00	800,200.00	-4.7%
5) TOTAL, REVENUES			2,282,100.00	2,400,200.00	5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,019,053.58	1,045,151.00	2.6%
3) Employee Benefits		3000-3999	304,993.31	337,441.00	10.6%
4) Books and Supplies		4000-4999	1,011,325.34	953,228.00	-5.7%
5) Services and Other Operating Expenditures		5000-5999	71,271.77	39,380.00	-44.7%
6) Capital Outlay		6000-6999	7,521.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,000.00	25,000.00	0.0%
9) TOTAL, EXPENDITURES			2,439,165.00	2,400,200.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(157,065.00)	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>			(157,065.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	223,069.60	66,004.60	-70.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			223,069.60	66,004.60	-70.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			223,069.60	66,004.60	-70.4%
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	59,151.68	58,951.68	-0.3%
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	6,852.92	7,052.92	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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			
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>					
Child Nutrition Programs		8220	1,340,000.00	1,475,000.00	10.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,340,000.00</b>	<b>1,475,000.00</b>	<b>10.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	102,000.00	125,000.00	22.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>102,000.00</b>	<b>125,000.00</b>	<b>22.5%</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	840,000.00	800,000.00	-4.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	200.00	100.0%
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>840,100.00</b>	<b>800,200.00</b>	<b>-4.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,282,100.00</b>	<b>2,400,200.00</b>	<b>5.2%</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	809,831.72	826,886.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	103,848.00	106,964.00	3.0%
Clerical, Technical and Office Salaries		2400	103,873.86	109,801.00	5.7%
Other Classified Salaries		2900	1,500.00	1,500.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,019,053.58</b>	<b>1,045,151.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,421.00	99,953.00	19.8%
OASDI/Medicare/Alternative		3301-3302	70,796.69	71,937.00	1.6%
Health and Welfare Benefits		3401-3402	116,250.93	133,020.00	14.4%
Unemployment Insurance		3501-3502	520.54	535.00	2.8%
Workers' Compensation		3601-3602	34,004.15	31,996.00	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>304,993.31</b>	<b>337,441.00</b>	<b>10.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,724.17	31,600.00	-9.0%
Noncapitalized Equipment		4400	27,803.35	15,000.00	-46.0%
Food		4700	948,797.82	906,628.00	-4.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,011,325.34</b>	<b>953,228.00</b>	<b>-5.7%</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	5,555.91	3,750.00	-32.5%
Dues and Memberships		5300	1,433.46	900.00	-37.2%
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	43,633.00	17,000.00	-61.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,810.40	2,200.00	-42.3%
Professional/Consulting Services and Operating Expenditures		5800	16,839.00	15,530.00	-7.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>71,271.77</b>	<b>39,380.00</b>	<b>-44.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,521.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,521.00</b>	<b>0.00</b>	<b>-100.0%</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	25,000.00	25,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,439,165.00</b>	<b>2,400,200.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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 Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	1,340,000.00	1,475,000.00	10.1%
3) Other State Revenue		8300-8599	102,000.00	125,000.00	22.5%
4) Other Local Revenue		8600-8799	840,100.00	800,200.00	-4.7%
<b>5) TOTAL, REVENUES</b>			<b>2,282,100.00</b>	<b>2,400,200.00</b>	<b>5.2%</b>
<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		2,273,317.80	2,228,256.00	-2.0%
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		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		140,847.20	146,944.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>2,439,165.00</b>	<b>2,400,200.00</b>	<b>-1.6%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(157,065.00)</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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>			(157,065.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	223,069.60	66,004.60	-70.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,069.60	66,004.60	-70.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,069.60	66,004.60	-70.4%
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	59,151.68	58,951.68	-0.3%
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	6,852.92	7,052.92	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	59,151.68	58,951.68
Total, Restricted Balance		<u>59,151.68</u>	<u>58,951.68</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	230,000.00	100,000.00	-56.5%
5) TOTAL, REVENUES			230,000.00	100,000.00	-56.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,368.00	0.00	-100.0%
3) Employee Benefits		3000-3999	16,921.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	200,000.00	New
5) Services and Other Operating Expenditures		5000-5999	330,364.61	40,000.00	-87.9%
6) Capital Outlay		6000-6999	14,514,340.66	21,010,642.00	44.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,919,994.27	21,250,642.00	42.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,689,994.27)	(21,150,642.00)	44.0%
<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>			(14,689,994.27)	(21,150,642.00)	44.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,374,586.08	21,684,591.81	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,374,586.08	21,684,591.81	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,374,586.08	21,684,591.81	-40.4%
2) Ending Balance, June 30 (E + F1e)			21,684,591.81	533,949.81	-97.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,454,059.54	203,417.54	-99.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	230,532.27	330,532.27	43.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	230,000.00	100,000.00	-56.5%
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>			<b>230,000.00</b>	<b>100,000.00</b>	<b>-56.5%</b>
<b>TOTAL, REVENUES</b>			<b>230,000.00</b>	<b>100,000.00</b>	<b>-56.5%</b>

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	58,368.00	0.00	-100.0%
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>			<b>58,368.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,915.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,466.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,554.00	0.00	-100.0%
Unemployment Insurance		3501-3502	30.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,956.00	0.00	-100.0%
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>			<b>16,921.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	200,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>200,000.00</b>	<b>New</b>
<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	8,094.30	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	322,270.31	40,000.00	-87.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>330,364.61</b>	<b>40,000.00</b>	<b>-87.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	8,400.00	10,000.00	19.0%
Land Improvements		6170	227,372.00	11,000.00	-95.2%
Buildings and Improvements of Buildings		6200	14,263,765.44	20,969,642.00	47.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,803.22	20,000.00	35.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,514,340.66</b>	<b>21,010,642.00</b>	<b>44.8%</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					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,919,994.27</b>	<b>21,250,642.00</b>	<b>42.4%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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 of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	100,000.00	-56.5%
5) TOTAL, REVENUES			230,000.00	100,000.00	-56.5%
<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		14,919,994.27	21,250,642.00	42.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,919,994.27	21,250,642.00	42.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,689,994.27)	(21,150,642.00)	44.0%
<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>			(14,689,994.27)	(21,150,642.00)	44.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,374,586.08	21,684,591.81	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,374,586.08	21,684,591.81	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,374,586.08	21,684,591.81	-40.4%
2) Ending Balance, June 30 (E + F1e)			21,684,591.81	533,949.81	-97.5%
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			21,454,059.54	203,417.54	-99.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	230,532.27	330,532.27	43.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	21,454,059.54	203,417.54
Total, Restricted Balance		<u>21,454,059.54</u>	<u>203,417.54</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	350,500.00	305,000.00	-13.0%
5) TOTAL, REVENUES			350,500.00	305,000.00	-13.0%
<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	18,169.64	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,727.36	0.00	-100.0%
6) Capital Outlay		6000-6999	1,151,806.24	300,000.00	-74.0%
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			1,189,703.24	300,000.00	-74.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(839,203.24)	5,000.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,307.00	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			252,307.00	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>			(586,896.24)	5,000.00	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,595,202.28	2,008,306.04	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,595,202.28	2,008,306.04	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,595,202.28	2,008,306.04	-22.6%
2) Ending Balance, June 30 (E + F1e)			2,008,306.04	2,013,306.04	0.2%
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	2,008,306.04	2,013,306.04	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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>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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Interest		8660	500.00	5,000.00	900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	350,000.00	300,000.00	-14.3%
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>			<b>350,500.00</b>	<b>305,000.00</b>	<b>-13.0%</b>
<b>TOTAL, REVENUES</b>			<b>350,500.00</b>	<b>305,000.00</b>	<b>-13.0%</b>

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	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>					
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	684.92	0.00	-100.0%
Noncapitalized Equipment		4400	17,484.72	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			18,169.64	0.00	-100.0%

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	12,574.12	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	7,153.24	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,727.36</b>	<b>0.00</b>	<b>-100.0%</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	1,151,806.24	300,000.00	-74.0%
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>1,151,806.24</b>	<b>300,000.00</b>	<b>-74.0%</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>TOTAL, EXPENDITURES</b>			<b>1,189,703.24</b>	<b>300,000.00</b>	<b>-74.8%</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	252,307.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			252,307.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			252,307.00	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	350,500.00	305,000.00	-13.0%
5) TOTAL, REVENUES			350,500.00	305,000.00	-13.0%
<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		553.24	0.00	-100.0%
8) Plant Services	8000-8999		1,189,150.00	300,000.00	-74.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,189,703.24	300,000.00	-74.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(839,203.24)	5,000.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,307.00	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			252,307.00	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>			(586,896.24)	5,000.00	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,595,202.28	2,008,306.04	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,595,202.28	2,008,306.04	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,595,202.28	2,008,306.04	-22.6%
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	2,008,306.04	2,013,306.04	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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	3,942.28	1,250.00	-68.3%
5) TOTAL, REVENUES			3,942.28	1,250.00	-68.3%
<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	81,193.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	New
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			81,193.43	150,000.00	84.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,251.15)	(148,750.00)	92.6%
<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	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>			(77,251.15)	(148,750.00)	92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,693.56	455,442.41	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,693.56	455,442.41	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,693.56	455,442.41	-14.5%
2) Ending Balance, June 30 (E + F1e)			455,442.41	306,692.41	-32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	455,442.41	306,692.41	-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	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>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200.00	1,200.00	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	2,742.28	50.00	-98.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,942.28</b>	<b>1,250.00</b>	<b>-68.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,942.28</b>	<b>1,250.00</b>	<b>-68.3%</b>

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,685.83	0.00	-100.0%
Noncapitalized Equipment		4400	23,507.60	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>81,193.43</b>	<b>0.00</b>	<b>-100.0%</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	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	150,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>150,000.00</b>	<b>New</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>81,193.43</b>	<b>150,000.00</b>	<b>84.7%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	3,942.28	1,250.00	-68.3%
<b>5) TOTAL REVENUES</b>			<b>3,942.28</b>	<b>1,250.00</b>	<b>-68.3%</b>
<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		81,193.43	150,000.00	84.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL EXPENDITURES</b>			<b>81,193.43</b>	<b>150,000.00</b>	<b>84.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(77,251.15)</b>	<b>(148,750.00)</b>	<b>92.6%</b>
<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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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>			(77,251.15)	(148,750.00)	92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,693.56	455,442.41	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,693.56	455,442.41	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,693.56	455,442.41	-14.5%
2) Ending Balance, June 30 (E + F1e)			455,442.41	306,692.41	-32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	455,442.41	306,692.41	-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>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	815,600.00	809,000.00	-0.8%
5) TOTAL, REVENUES			815,600.00	809,000.00	-0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits		3000-3999	42,699.00	45,950.00	7.6%
4) Books and Supplies		4000-4999	1,800.00	2,709.00	50.5%
5) Services and Other Operating Expenditures		5000-5999	690,037.00	545,640.00	-20.9%
6) Capital Outlay		6000-6999	61,582.00	400,000.00	549.5%
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			982,589.00	1,180,770.00	20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(166,989.00)	(371,770.00)	122.6%
<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	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>			(166,989.00)	(371,770.00)	122.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,739,876.40	2,572,887.40	-6.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,739,876.40	2,572,887.40	-6.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,739,876.40	2,572,887.40	-6.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,572,887.40	2,201,117.40	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	800,000.00	800,000.00	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	15,600.00	9,000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>815,600.00</b>	<b>809,000.00</b>	<b>-0.8%</b>
<b>TOTAL, REVENUES</b>			<b>815,600.00</b>	<b>809,000.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	186,471.00	186,471.00	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>			<b>186,471.00</b>	<b>186,471.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,092.00	25,883.00	17.2%
OASDI/Medicare/Alternative		3301-3302	14,266.00	14,266.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	94.00	0.0%
Workers' Compensation		3601-3602	6,247.00	5,707.00	-8.6%
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>			<b>42,699.00</b>	<b>45,950.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,800.00	2,709.00	50.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,800.00</b>	<b>2,709.00</b>	<b>50.5%</b>
<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	391,000.00	262,000.00	-33.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,775.00	30,000.00	-34.5%
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	253,262.00	253,640.00	0.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			690,037.00	545,640.00	-20.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	3,000.00	0.00	-100.0%
Land Improvements		6170	6,550.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	52,032.00	400,000.00	668.8%
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>			61,582.00	400,000.00	549.5%
<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					
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>			982,589.00	1,180,770.00	20.2%

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	815,600.00	809,000.00	-0.8%
<b>5) TOTAL, REVENUES</b>			<b>815,600.00</b>	<b>809,000.00</b>	<b>-0.8%</b>
<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		982,589.00	1,180,770.00	20.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>982,589.00</b>	<b>1,180,770.00</b>	<b>20.2%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(166,989.00)	(371,770.00)	122.6%
<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	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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>			(166,989.00)	(371,770.00)	122.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,739,876.40	2,572,887.40	-6.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,739,876.40	2,572,887.40	-6.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,739,876.40	2,572,887.40	-6.1%
2) Ending Balance, June 30 (E + F1e)					
			2,572,887.40	2,201,117.40	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	2,572,887.40	2,201,117.40	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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	7,068,516.00	7,068,516.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>7,068,516.00</b>	<b>7,068,516.00</b>	<b>0.0%</b>
<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	8,955,223.00	8,955,223.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>8,955,223.00</b>	<b>8,955,223.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(1,886,707.00)</b>	<b>(1,886,707.00)</b>	<b>0.0%</b>
<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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,886,707.00)	(1,886,707.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,339,781.00	5,453,074.00	-25.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,339,781.00	5,453,074.00	-25.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,339,781.00	5,453,074.00	-25.7%
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	5,453,074.00	3,566,367.00	-34.6%
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,652,431.00	6,652,431.00	0.0%
Unsecured Roll		8612	189,273.00	189,273.00	0.0%
Prior Years' Taxes		8613	45,227.00	45,227.00	0.0%
Supplemental Taxes		8614	89,674.00	89,674.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,929.00	9,929.00	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	81,982.00	81,982.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,068,516.00</b>	<b>7,068,516.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,068,516.00</b>	<b>7,068,516.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service:</b>					
Bond Redemptions		7433	2,710,000.00	2,710,000.00	0.0%
Bond Interest and Other Service Charges		7434	6,245,223.00	6,245,223.00	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>			<b>8,955,223.00</b>	<b>8,955,223.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,955,223.00</b>	<b>8,955,223.00</b>	<b>0.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,068,516.00	7,068,516.00	0.0%
5) TOTAL, REVENUES			7,068,516.00	7,068,516.00	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	8,955,223.00	8,955,223.00	0.0%
10) TOTAL, EXPENDITURES			8,955,223.00	8,955,223.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,886,707.00)	(1,886,707.00)	0.0%
<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>			(1,886,707.00)	(1,886,707.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,339,781.00	5,453,074.00	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,339,781.00	5,453,074.00	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,339,781.00	5,453,074.00	-25.7%
2) Ending Balance, June 30 (E + F1e)			5,453,074.00	3,566,367.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,453,074.00	3,566,367.00	-34.6%
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	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)	9,861.72	9,861.72	9,861.72	9,900.00	9,900.00	9,900.00
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,861.72	9,861.72	9,861.72	9,900.00	9,900.00	9,900.00
<b>5. 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	21.77	21.77	21.77	21.77	21.77	21.77
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 A5a through A5f)</b>	21.77	21.77	21.77	21.77	21.77	21.77
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,883.49	9,883.49	9,883.49	9,921.77	9,921.77	9,921.77
<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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	42,826,906.00	(7,764,593.00)	35,062,313.00			35,062,313.00
Total capital assets not being depreciated	44,538,114.00	(7,764,593.00)	36,773,521.00	0.00	0.00	36,773,521.00
Capital assets being depreciated:						
Land Improvements	13,894,905.00	12,297,903.00	26,192,808.00			26,192,808.00
Buildings	136,313,518.00	57,514.00	136,371,032.00			136,371,032.00
Equipment	9,246,288.00	1,154,830.00	10,401,118.00			10,401,118.00
Total capital assets being depreciated	159,454,711.00	13,510,247.00	172,964,958.00	0.00	0.00	172,964,958.00
Accumulated Depreciation for:						
Land Improvements	(5,154,238.00)	(1,155,571.00)	(6,309,809.00)			(6,309,809.00)
Buildings	(46,703,720.00)	(4,815,449.00)	(51,519,169.00)			(51,519,169.00)
Equipment	(6,563,382.00)	(519,719.00)	(7,083,101.00)			(7,083,101.00)
Total accumulated depreciation	(58,421,340.00)	(6,490,739.00)	(64,912,079.00)	0.00	0.00	(64,912,079.00)
Total capital assets being depreciated, net	101,033,371.00	7,019,508.00	108,052,879.00	0.00	0.00	108,052,879.00
Governmental activity capital assets, net	145,571,485.00	(745,085.00)	144,826,400.00	0.00	0.00	144,826,400.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		26,636,277.00	18,385,477.00	8,486,166.00	8,201,472.00	5,907,959.00	4,771,475.00	11,765,613.00	13,672,932.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	2,792,635.00	2,792,635.00	8,277,706.00	5,026,744.00	5,026,743.00	8,277,707.00	5,026,743.00	5,026,743.00
8020-8079	Property Taxes	41,719.00	333,482.00	0.00	(289.00)	109,069.00	4,190,093.00	2,313,065.00	694,730.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Federal Revenue	0.00	0.00	831,730.00	0.00	0.00	831,730.00	0.00	0.00
8300-8599	Other State Revenue	(449,398.00)	0.00	327,470.00	447,485.00	181,043.00	1,084,135.00	1,544,796.00	65,702.00
8600-8799	Other Local Revenue	590,916.00	63,253.00	467,979.00	766,238.00	1,627,181.00	89,814.00	812,471.00	667,083.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		2,975,872.00	3,189,370.00	9,904,885.00	6,240,178.00	6,944,036.00	14,473,479.00	9,697,075.00	6,454,258.00
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	4,113,155.00	4,113,155.00	4,113,155.00	4,113,155.00	4,113,155.00	4,113,155.00	4,113,155.00	4,113,155.00
2000-2999	Classified Salaries	581,133.00	1,235,592.00	1,235,592.00	1,235,592.00	1,235,592.00	1,235,592.00	1,235,592.00	1,235,592.00
3000-3999	Employee Benefits	1,560,335.00	1,560,335.00	1,560,335.00	1,560,335.00	1,560,335.00	1,560,335.00	1,560,335.00	1,560,335.00
4000-4999	Books and Supplies	136,250.00	187,347.00	236,419.00	171,234.00	208,964.00	89,641.00	140,530.00	381,809.00
5000-5999	Services	530,553.00	1,116,793.00	565,603.00	727,896.00	741,548.00	586,075.00	631,353.00	799,587.00
6000-6999	Capital Outlay	7,739.00	12,147.00	9,303.00	9,907.00	85,231.00	7,210.00	11,420.00	38,217.00
7000-7499	Other Outgo	(10,735.00)	13,579.00	34,365.00	6,176.00	28,666.00	6,297.00	31,014.00	23,744.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		6,918,430.00	8,238,948.00	7,754,772.00	7,824,395.00	7,973,491.00	7,598,305.00	7,723,399.00	8,152,439.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable								
9310	Due From Other Funds	2,691,758.00	150,267.00	65,193.00	30,704.00	(107,029.00)	118,964.00	(66,357.00)	25,031.00
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		0.00	2,691,758.00	150,267.00	30,704.00	(107,029.00)	118,964.00	(66,357.00)	25,031.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable								
9610	Due To Other Funds	7,000,000.00	5,000,000.00	2,500,000.00	740,000.00				
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		0.00	7,000,000.00	2,500,000.00	740,000.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
9810	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(4,308,242.00)	(2,434,807.00)	(709,296.00)	(107,029.00)	118,964.00	(66,357.00)	25,031.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(8,250,800.00)	(9,899,311.00)	(284,694.00)	(2,293,513.00)	(1,136,484.00)	6,994,138.00	1,907,319.00	(1,673,150.00)
<b>F. ENDING CASH (A + E)</b>		18,385,477.00	8,486,166.00	8,201,472.00	5,907,959.00	4,771,475.00	11,765,613.00	13,672,932.00	11,999,782.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	11,999,782.00	12,040,008.00	13,405,889.00	14,044,972.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,277,707.00	5,026,743.00	5,026,743.00	8,277,706.00	0.00		68,856,555.00	68,856,555.00
Property Taxes	8020-8079	117,692.00	2,530,284.00	2,632,896.00	1,172,448.00			14,135,189.00	14,135,189.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	32,815.00	1,630,646.00		3,326,921.00	3,326,921.00
Other State Revenue	8300-8599	85,404.00	880,057.00	20,429.00	135,302.00	708,371.00		5,030,796.00	5,030,796.00
Other Local Revenue	8600-8799	863,635.00	759,289.00	987,048.00	1,918,130.00	365,480.00		9,978,517.00	9,978,517.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL RECEIPTS</b>		9,344,438.00	9,196,373.00	8,667,116.00	11,536,401.00	2,704,497.00	0.00	101,327,978.00	101,327,978.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,113,155.00	4,113,155.00	4,113,155.00	3,657,055.00	456,085.00		49,357,855.00	49,357,855.00
Classified Salaries	2000-2999	1,235,592.00	1,235,592.00	1,235,592.00	1,695,592.00	194,461.00		14,827,106.00	14,827,106.00
Employee Benefits	3000-3999	1,560,335.00	1,560,335.00	1,560,335.00	1,055,335.00	505,002.00		18,724,022.00	18,724,022.00
Books and Supplies	4000-4999	554,892.00	170,505.00	387,882.00	1,115,657.00	476,442.00		4,257,572.00	4,257,572.00
Services	5000-5999	567,199.00	586,278.00	657,626.00	2,023,328.00	1,704,918.00		11,232,857.00	11,232,857.00
Capital Outlay	6000-6599	37,236.00	17,846.00	27,183.00	42,055.00	432,106.00		737,600.00	737,600.00
Other Outgo	7000-7499	1,286,240.00	114,834.00	52,260.00	(24,138.00)	547,075.00		2,109,377.00	2,109,377.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		9,354,649.00	7,796,545.00	8,028,033.00	9,564,884.00	4,316,099.00	0.00	101,246,389.00	101,246,389.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	50,437.00	(31,947.00)	0.00	142,112.00			3,069,133.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		50,437.00	(31,947.00)	0.00	142,112.00	0.00	0.00	3,069,133.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							15,242,102.00	
Due To Other Funds	9610				2,102.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	2,102.00	0.00	0.00	15,242,102.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		50,437.00	(31,947.00)	0.00	140,010.00	0.00	0.00	(12,172,969.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		40,226.00	1,365,881.00	639,083.00	2,111,527.00	(1,611,602.00)	0.00	(12,091,380.00)	81,599.00
<b>F. ENDING CASH (A + E)</b>		12,040,008.00	13,405,889.00	14,044,972.00	16,156,499.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								14,544,897.00	

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
	<b>Object</b>								
	<b>Beginning Balances (Ref. Only)</b>								
<b>JUNE</b>									
<b>A. BEGINNING CASH</b>		16,156,499.00	13,973,613.00	8,730,531.00	8,064,948.00	7,411,012.00	7,239,313.00	11,124,192.00	13,203,463.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	8010-8019 Principal Appointment	3,610,480.00	3,610,480.00	6,498,865.00	6,498,865.00	6,498,865.00	6,498,865.00	6,498,865.00	6,498,865.00
	8020-8079 Property Taxes	41,719.00	333,482.00	0.00	(289.00)	109,069.00	4,190,093.00	2,313,065.00	594,730.00
	8080-8099 Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299 Federal Revenue	0.00	0.00	815,323.00	0.00	0.00	815,323.00	0.00	0.00
	8300-8599 Other State Revenue	(449,900.00)	0.00	331,105.00	447,485.00	24,762.00	148,279.00	609,037.00	66,432.00
	8600-8799 Other Local Revenue	597,356.00	63,253.00	472,811.00	774,281.00	1,644,902.00	90,230.00	821,144.00	673,647.00
	8910-8929 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		3,799,655.00	4,007,215.00	8,118,104.00	7,720,342.00	8,277,598.00	11,742,790.00	10,242,111.00	7,933,674.00
<b>C. DISBURSEMENTS</b>									
	1000-1999 Certificated Salaries	4,177,018.00	4,177,018.00	4,177,018.00	4,177,018.00	4,177,018.00	4,177,018.00	4,177,018.00	4,177,018.00
	2000-2999 Classified Salaries	648,782.00	1,297,563.00	1,297,563.00	1,297,563.00	1,297,563.00	1,297,563.00	1,297,563.00	1,297,563.00
	3000-3999 Employee Benefits	829,438.00	1,128,112.00	1,804,934.00	1,804,934.00	1,804,934.00	1,804,934.00	1,804,934.00	1,804,934.00
	4000-4999 Books and Supplies	131,073.00	169,979.00	214,569.00	153,369.00	185,990.00	81,244.00	128,398.00	337,088.00
	5000-5999 Services	588,450.00	1,168,146.00	594,833.00	741,887.00	774,661.00	588,475.00	654,020.00	816,289.00
	6000-6599 Capital Outlay	8,283.00	13,467.00	9,929.00	10,842.00	86,152.00	7,210.00	11,420.00	39,280.00
	7000-7499 Other Outgo	(10,735.00)	13,579.00	34,365.00	6,176.00	28,666.00	6,297.00	31,014.00	23,744.00
	7600-7629 Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699 All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		6,372,309.00	7,966,864.00	8,139,211.00	8,191,789.00	8,354,984.00	7,962,741.00	8,104,367.00	8,495,916.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
	9111-9199 Cash Not in Treasury								
	9200-9299 Accounts Receivable								
	9310 Due From Other Funds	2,371,954.00	132,414.00	57,448.00	27,056.00	(94,313.00)	104,830.00	(58,473.00)	22,057.00
	9320 Stores								
	9330 Prepaid Expenditures								
	9340 Other Current Assets								
	9490 Deferred Outflows of Resources								
<b>SUBTOTAL</b>		2,371,954.00	132,414.00	57,448.00	27,056.00	(94,313.00)	104,830.00	(58,473.00)	22,057.00
<b>Liabilities and Deferred Inflows</b>									
	9500-9599 Accounts Payable								
	9610 Due To Other Funds	1,982,186.00	1,415,847.00	707,924.00	209,545.00				
	9640 Current Loans								
	9650 Unearned Revenues								
	9690 Deferred Inflows of Resources								
<b>SUBTOTAL</b>		1,982,186.00	1,415,847.00	707,924.00	209,545.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
	9910 Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	(650,476.00)	(182,489.00)	(94,313.00)	104,830.00	(58,473.00)	22,057.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,182,886.00)	(5,243,082.00)	(665,563.00)	(653,936.00)	(171,699.00)	3,664,879.00	2,079,271.00	(540,185.00)
<b>F. ENDING CASH (A + E)</b>		13,973,613.00	8,730,531.00	8,064,948.00	7,411,012.00	7,239,313.00	11,124,192.00	13,203,463.00	12,663,278.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	12,663,278.00	10,917,399.00	13,148,879.00	14,931,135.00				
<b>B. RECEIPTS</b>									
LCCF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,498,865.00	6,498,865.00	6,498,865.00	6,498,864.00			72,209,609.00	72,209,609.00
Property Taxes	8020-8079	117,692.00	2,530,284.00	2,632,896.00	1,172,448.00			14,135,189.00	14,135,189.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	391,355.00	0.00	0.00	0.00	1,239,290.00		3,261,291.00	3,261,291.00
Other State Revenue	8300-8599	11,681.00	639,953.00	20,656.00	(257,443.00)	1,092,031.00		2,684,078.00	2,684,078.00
Other Local Revenue	8600-8799	871,490.00	767,090.00	997,851.00	1,849,492.00	460,375.00		10,083,922.00	10,083,922.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		7,891,083.00	10,436,192.00	10,150,268.00	9,263,361.00	2,791,696.00	0.00	102,374,089.00	102,374,089.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,177,018.00	4,177,018.00	4,177,018.00	3,877,019.00	300,000.00		50,124,217.00	50,124,217.00
Classified Salaries	2000-2599	1,297,563.00	1,297,563.00	1,297,563.00	1,137,563.00	160,000.00		14,921,975.00	14,921,975.00
Employee Benefits	3000-3999	1,804,934.00	1,804,934.00	1,804,934.00	1,111,538.00	822,159.00		20,135,653.00	20,135,653.00
Books and Supplies	4000-4999	490,927.00	151,337.00	345,635.00	1,025,380.00	477,037.00		3,891,026.00	3,891,026.00
Services	5000-5999	587,018.00	611,896.00	663,419.00	2,104,871.00	1,754,592.00		11,648,557.00	11,648,557.00
Capital Outlay	6000-6599	37,706.00	18,978.00	27,183.00	42,057.00	455,093.00		767,600.00	767,600.00
Other Outgo	7000-7499	1,286,240.00	114,834.00	52,260.00	(19,836.00)	547,074.00		2,113,678.00	2,113,678.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		9,681,406.00	8,176,560.00	8,368,012.00	9,278,592.00	4,515,955.00	0.00	103,602,706.00	103,602,706.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	44,444.00	(28,152.00)	0.00	125,230.00			2,704,495.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		44,444.00	(28,152.00)	0.00	125,230.00	0.00	0.00	2,704,495.00	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599				596.00			4,316,098.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				596.00	0.00		4,316,098.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	596.00	0.00	0.00	4,316,098.00	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		44,444.00	(28,152.00)	0.00	124,634.00	0.00	0.00	(1,611,603.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,745,879.00)	2,231,480.00	1,782,256.00	109,403.00	(1,724,259.00)	0.00	(2,840,220.00)	(1,228,617.00)
<b>F. ENDING CASH (A + E)</b>		10,917,399.00	13,148,879.00	14,931,135.00	15,040,538.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								13,316,279.00	

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: Bonita USD District Office  
Date: June 10, 2016

Place: Bonita USD District Office  
Date: June 22, 2016  
Time: 07:00 PM

Adoption Date: June 22, 2016

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

Contact person for additional information on the budget reports:

Name: Ann Sparks

Telephone: (909) 971-8320 x 5200

Title: Asst. Superintendent, Business Services

E-mail: sparks@bonita.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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <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:		
		<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> </ul>	X	
		<ul style="list-style-type: none"> <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 15, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

<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:

Valley Insurance Program, 17 West San Jose Ave. Claremont, CA 91711  
Workers' Compensation rates are based on an Actuarial Study at an 80% confidence level

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

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

Date of Meeting: Jun 22, 2016

For additional information on this certification, please contact:

Name: Ann Sparks

Title: Asst. Superintendent, Business Services

Telephone: (909) 971-8320 x 5200

E-mail: sparks@bonita.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,814,130.87	301	0.00	303	46,814,130.87	305	1,834,839.00		307	44,979,291.87	309
2000 - Classified Salaries	14,563,812.86	311	461.37	313	14,563,351.49	315	909,367.06		317	13,653,984.43	319
3000 - Employee Benefits	16,370,974.97	321	13,910.34	323	16,357,064.63	325	459,274.68		327	15,897,789.95	329
4000 - Books, Supplies Equip Replace. (6500)	6,964,498.54	331	143,468.07	333	6,821,030.47	335	647,668.82		337	6,173,361.65	339
5000 - Services... & 7300 - Indirect Costs	11,188,117.64	341	135,915.89	343	11,052,201.75	345	3,589,732.80		347	7,462,468.95	349
<b>TOTAL</b>					<b>95,607,779.21</b>	<b>365</b>			<b>TOTAL</b>	<b>88,166,896.85</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.41%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	88,166,896.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	49,357,855.00	301	0.00	303	49,357,855.00	305	1,782,351.00		307	47,575,504.00	309
2000 - Classified Salaries	14,827,106.00	311	0.00	313	14,827,106.00	315	947,965.00		317	13,879,141.00	319
3000 - Employee Benefits	18,724,022.00	321	13,850.00	323	18,710,172.00	325	500,647.00		327	18,209,525.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,337,572.00	331	2,161.00	333	4,335,411.00	335	313,701.00		337	4,021,710.00	339
5000 - Services... & 7300 - Indirect Costs	11,036,682.00	341	80,936.00	343	10,955,746.00	345	3,845,830.00		347	7,109,916.00	349
<b>TOTAL</b>					<b>98,186,290.00</b>	<b>365</b>			<b>TOTAL</b>	<b>90,795,796.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	90,795,796.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	137,021,016.00	(971,822.00)	136,049,194.00			136,049,194.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,502,994.00	(481,441.00)	2,021,553.00			2,021,553.00	
Capital Leases Payable	261,290.00	18,221.00	279,511.00			279,511.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,003,309.00	416,232.00	1,419,541.00	13,307,000.00		14,726,541.00	
Net Pension Liability		64,803,124.00	64,803,124.00			64,803,124.00	
Net OPEB Obligation	5,904,905.00	929,507.00	6,834,412.00			6,834,412.00	
Compensated Absences Payable	1,330,731.96	26,009.04	1,356,741.00			1,356,741.00	
Governmental activities long-term liabilities	148,024,245.96	64,739,830.04	212,764,076.00	13,307,000.00	0.00	226,071,076.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,280,334.75
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 73,454,733.95

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.83%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,621,561.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,966,209.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,418.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	10,147.59
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	557,903.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	336.86
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,224,577.27
9. Carry-Forward Adjustment (Part IV, Line F)	1,568,851.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,793,428.59

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,181,446.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,483,200.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,421,797.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,365,482.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	104,040.74
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	879,248.96
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,011,618.91
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,441.14
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,386,725.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,406,644.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	90,245,645.33

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	8.01%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/lic">www.cde.ca.gov/fg/ac/lic</a> ) (Line A10 divided by Line B18)	9.74%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,224,577.27</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(33,422.25)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.23%) times Part III, Line B18); zero if negative	<u>1,568,851.32</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.24%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,568,851.32</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,568,851.32</u>

Approved indirect cost rate: 6.23%  
Highest rate used in any program: 6.24%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	870,592.95	54,238.00	6.23%
01	3310	1,422,680.00	88,632.00	6.23%
01	3315	34,496.00	2,149.00	6.23%
01	3320	47,449.00	2,956.00	6.23%
01	3327	96,839.00	2,999.00	3.10%
01	3345	349.25	21.75	6.23%
01	3386	53,022.00	3,303.00	6.23%
01	3550	46,472.00	2,324.00	5.00%
01	4035	205,766.00	12,819.00	6.23%
01	4201	10,557.42	658.00	6.23%
01	4203	63,276.75	1,265.00	2.00%
01	5640	315,650.00	19,665.38	6.23%
01	6264	104,800.00	6,529.00	6.23%
01	6500	12,441,532.86	776,559.74	6.24%
01	6512	666,123.68	41,499.00	6.23%
01	6520	123,696.00	7,707.00	6.23%
13	5310	2,406,644.00	25,000.00	1.04%

July 1 Budget  
2015-16 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		291,294.09	291,294.09
2. State Lottery Revenue	8560	1,271,289.00		316,700.00	1,587,989.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,271,289.00	0.00	607,994.09	1,879,283.09
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,271,289.00			1,271,289.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		269,695.09	269,695.09
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			338,299.00	338,299.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,271,289.00	0.00	607,994.09	1,879,283.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					
Additional costs of instructional licensing fees					

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

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. L.CFF/Revenue Limit Sources	8010-8099	82,991,744.00	4.04%	86,344,798.00	1.63%	87,754,197.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,999,023.00	-58.88%	1,644,367.00	0.00%	1,644,367.00
4. Other Local Revenues	8600-8799	462,531.00	0.00%	462,531.00	0.00%	462,531.00
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	(8,616,517.00)	2.73%	(8,851,784.00)	5.56%	(9,343,514.00)
6. Total (Sum lines A1 thru A5c)		78,836,781.00	0.97%	79,599,912.00	1.15%	80,517,581.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,862,998.00		41,414,577.00
b. Step & Column Adjustment				551,579.00		425,015.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,862,998.00	1.35%	41,414,577.00	1.03%	41,839,592.00
2. Classified Salaries						
a. Base Salaries				11,344,631.00		11,394,372.00
b. Step & Column Adjustment				49,741.00		70,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,344,631.00	0.44%	11,394,372.00	0.62%	11,464,703.00
3. Employee Benefits	3000-3999	15,114,462.00	7.37%	16,229,036.00	7.21%	17,399,061.00
4. Books and Supplies	4000-4999	3,826,797.00	-9.17%	3,475,930.00	2.62%	3,567,000.00
5. Services and Other Operating Expenditures	5000-5999	6,382,739.00	8.55%	6,928,280.00	2.63%	7,110,271.00
6. Capital Outlay	6000-6999	737,600.00	4.07%	767,600.00	0.00%	767,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,611,552.00	0.00%	1,611,552.00	0.00%	1,611,552.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,405,472.00)	-2.59%	(1,369,092.00)	-1.33%	(1,350,835.00)
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
11. Total (Sum lines B1 thru B10)		78,475,307.00	2.52%	80,452,255.00	2.43%	82,408,944.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		361,474.00		(852,343.00)		(1,891,363.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,336,000.85		12,697,474.85		11,845,131.85
2. Ending Fund Balance (Sum lines C and D1)		12,697,474.85		11,845,131.85		9,953,768.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	118,850.00		118,850.00		118,850.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,100,000.00		3,353,054.00		1,409,399.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,037,392.00		3,108,081.00		3,177,741.00
2. Unassigned/Unappropriated	9790	7,441,232.85		5,265,146.85		5,247,778.85
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,697,474.85		11,845,131.85		9,953,768.85

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	3,037,392.00		3,108,081.00		3,177,741.00
c. Unassigned/Unappropriated	9790	7,441,232.85		5,265,146.85		5,247,778.85
(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)						
		10,478,624.85		8,373,227.85		8,425,519.85
<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.						

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. CFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,326,921.00	-1.97%	3,261,291.00	0.00%	3,261,291.00
3. Other State Revenues	8300-8599	1,031,773.00	0.77%	1,039,710.00	1.68%	1,057,207.00
4. Other Local Revenues	8600-8799	9,515,986.00	1.11%	9,621,391.00	2.41%	9,853,745.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	8,616,517.00	2.73%	8,851,784.00	5.56%	9,343,514.00
6. Total (Sum lines A1 thru A5c)		22,491,197.00	1.26%	22,774,176.00	3.26%	23,515,757.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,494,857.00		8,709,640.00
b. Step & Column Adjustment				214,783.00		64,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,494,857.00	2.53%	8,709,640.00	0.74%	8,774,440.00
2. Classified Salaries						
a. Base Salaries				3,482,475.00		3,527,603.00
b. Step & Column Adjustment				45,128.00		25,194.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,482,475.00	1.30%	3,527,603.00	0.71%	3,552,797.00
3. Employee Benefits	3000-3999	3,609,560.00	8.23%	3,906,617.00	6.76%	4,170,863.00
4. Books and Supplies	4000-4999	430,775.00	-3.64%	415,095.00	2.62%	425,971.00
5. Services and Other Operating Expenditures	5000-5999	4,850,118.00	-2.68%	4,720,277.35	0.39%	4,738,725.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	694,000.00	0.00%	694,000.00	0.00%	694,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,209,297.00	-2.65%	1,177,218.00	-1.55%	1,158,961.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,771,082.00	1.67%	23,150,450.35	1.58%	23,515,757.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(279,885.00)		(376,274.35)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		656,159.35		376,274.35		0.00
2. Ending Fund Balance (Sum lines C and D1)		376,274.35		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	376,274.35				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		376,274.35		0.00		0.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						



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. CFF/Revenue Limit Sources	8010-8099	82,991,744.00	4.04%	86,344,798.00	1.63%	87,754,197.00
2. Federal Revenues	8100-8299	3,326,921.00	-1.97%	3,261,291.00	0.00%	3,261,291.00
3. Other State Revenues	8300-8599	5,030,796.00	-46.65%	2,684,077.00	0.65%	2,701,574.00
4. Other Local Revenues	8600-8799	<b>9,978,517.00</b>	1.06%	10,083,922.00	2.30%	10,316,276.00
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)		101,327,978.00	1.03%	102,374,088.00	1.62%	104,033,338.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,357,855.00		50,124,217.00
b. Step & Column Adjustment				766,362.00		489,815.00
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	49,357,855.00	1.55%	50,124,217.00	0.98%	50,614,032.00
2. Classified Salaries						
a. Base Salaries				14,827,106.00		14,921,975.00
b. Step & Column Adjustment				94,869.00		95,525.00
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	14,827,106.00	0.64%	14,921,975.00	0.64%	15,017,500.00
3. Employee Benefits	3000-3999	18,724,022.00	7.54%	20,135,653.00	7.12%	21,569,924.00
4. Books and Supplies	4000-4999	4,257,572.00	-8.61%	3,891,025.00	2.62%	3,992,971.00
5. Services and Other Operating Expenditures	5000-5999	11,232,857.00	3.70%	11,648,557.35	1.72%	11,848,996.00
6. Capital Outlay	6000-6999	737,600.00	4.07%	767,600.00	0.00%	767,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,305,552.00	0.00%	2,305,552.00	0.00%	2,305,552.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,175.00)	-2.19%	(191,874.00)	0.00%	(191,874.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		101,246,389.00	2.33%	103,602,705.35	2.24%	105,924,701.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		81,589.00		(1,228,617.35)		(1,891,363.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,992,160.20		13,073,749.20		11,845,131.85
2. Ending Fund Balance (Sum lines C and D1)		13,073,749.20		11,845,131.85		9,953,768.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	118,850.00		118,850.00		118,850.00
b. Restricted	9740	376,274.35		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,100,000.00		3,353,054.00		1,409,399.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,037,392.00		3,108,081.00		3,177,741.00
2. Unassigned/Unappropriated	9790	7,441,232.85		5,265,146.85		5,247,778.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,073,749.20		11,845,131.85		9,953,768.85

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	3,037,392.00		3,108,081.00		3,177,741.00
c. Unassigned/Unappropriated	9790	7,441,232.85		5,265,146.85		5,247,778.85
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)		10,478,624.85		8,373,227.85		8,425,519.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.35%		8.08%		7.95%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		9,900.00		9,910.00		9,920.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,246,389.00		103,602,705.35		105,924,701.00
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)		101,246,389.00		103,602,705.35		105,924,701.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,037,391.67		3,108,081.16		3,177,741.03
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,037,391.67		3,108,081.16		3,177,741.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	100,222,227.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,600,659.90
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	104,040.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,529,624.33
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	973,559.28
4. Other Transfers Out	All	9200	7200-7299	22,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	955.49
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,630,179.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	157,065.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				93,148,452.28

		2015-16 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,883.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,424.65
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	83,657,907.97	8,519.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	83,657,907.97	8,519.05
B. Required effort (Line A.2 times 90%)	75,292,117.17	7,667.15
C. Current year expenditures (Line I.E and Line II.B)	93,148,452.28	9,424.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,050.40)	0.00	(172,125.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,240.00	0.00	147,125.00	0.00				
Other Sources/Uses Detail					0.00	252,307.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,810.40	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,307.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>15,050.40</b>	<b>(15,050.40)</b>	<b>172,125.00</b>	<b>(172,125.00)</b>	<b>252,307.00</b>	<b>252,307.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(13,440.00)	0.00	(196,175.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,240.00	0.00	171,175.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,200.00	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>13,440.00</b>	<b>(13,440.00)</b>	<b>196,175.00</b>	<b>(196,175.00)</b>	<b>0.00</b>	<b>0.00</b>		

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)	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)	9,587.96	9,643.88	N/A	Met
Second Prior Year (2014-15)				
District Regular	9,748.72	9,806.06		
Charter School				
<b>Total ADA</b>	<b>9,748.72</b>	<b>9,806.06</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	9,812.67	9,861.72		
Charter School		0.00		
<b>Total ADA</b>	<b>9,812.67</b>	<b>9,861.72</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	9,900.00			
Charter School	0.00			
<b>Total ADA</b>	<b>9,900.00</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)		9,794	9,968	N/A	Met
Second Prior Year (2014-15)					
District Regular		10,066	10,146		
Charter School					
<b>Total Enrollment</b>		<b>10,066</b>	<b>10,146</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)					
District Regular		10,170	10,268		
Charter School					
<b>Total Enrollment</b>		<b>10,170</b>	<b>10,268</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2016-17)					
District Regular		10,278			
Charter School					
<b>Total Enrollment</b>		<b>10,278</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)	9,644	9,968	96.7%
Second Prior Year (2014-15)			
District Regular	9,803	10,146	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,803</b>	<b>10,146</b>	<b>96.6%</b>
First Prior Year (2015-16)			
District Regular	9,862	10,268	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,862</b>	<b>10,268</b>	<b>96.0%</b>
Historical Average Ratio:			96.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.9%</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	9,900	10,278		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,900</b>	<b>10,278</b>	<b>96.3%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	9,910	10,288		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,910</b>	<b>10,288</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	9,920	10,298		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,920</b>	<b>10,298</b>	<b>96.3%</b>	<b>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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<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)	86,496,862.00	87,499,843.00	89,656,278.00	
<b>Step 1 - Change in Population</b>	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	9,883.49	9,921.77	9,931.41	9,941.04
b. Prior Year ADA (Funded)		9,883.49	9,921.77	9,931.41
c. Difference (Step 1a minus Step 1b)		38.28	9.64	9.63
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.39%	0.10%	0.10%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding	78,464,067.00	82,991,744.00	86,344,798.00	
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	4,256,437.00	3,280,613.00	1,333,851.00	
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00	
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	4,256,437.00	3,280,613.00	1,333,851.00	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	5.42%	3.95%	1.54%	
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	5.81%	4.05%	1.64%	
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>4.81% to 6.81%</b>	<b>3.05% to 5.05%</b>	<b>.64% to 2.64%</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)	14,588,023.00	14,135,189.00		
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)	79,006,935.00	82,991,744.00	86,344,798.00	87,754,197.00
District's Projected Change in LCFF Revenue:		5.04%	4.04%	1.63%
<b>LCFF Revenue Standard:</b>		<b>4.81% to 6.81%</b>	<b>3.05% to 5.05%</b>	<b>.64% to 2.64%</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)	54,326,174.54	63,303,445.46	85.8%
Second Prior Year (2014-15)	58,742,803.55	70,013,051.13	83.9%
First Prior Year (2015-16)	63,077,885.46	77,842,751.55	81.0%
	Historical Average Ratio:		83.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	80.6% to 86.6%	80.6% to 86.6%	80.6% to 86.6%

**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)	67,322,091.00	78,475,307.00	85.8%	Met
1st Subsequent Year (2017-18)	69,037,985.00	80,452,255.00	85.8%	Met
2nd Subsequent Year (2018-19)	70,703,356.00	82,408,944.00	85.8%	Met

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

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

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

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



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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.81%	4.05%	1.64%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	<b>-4.19% to 15.81%</b>	<b>-5.95% to 14.05%</b>	<b>-8.36% to 11.64%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.81% to 10.81%	- .95% to 9.05%	-3.36% to 6.64%

**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)	3,643,145.24		
Budget Year (2016-17)	3,326,921.00	-8.68%	Yes
1st Subsequent Year (2017-18)	3,261,291.00	-1.97%	Yes
2nd Subsequent Year (2018-19)	3,261,291.00	0.00%	No

**Explanation:**  
(required if Yes)

Forest Reserve Funds are budgeted when received. The IDEA: Special Education SIP grant was a one time grant in 2015-2016 only. The Medi-Cal Billion Option funds are budgeted at a conservative amount and not adjusted until additional monies are received above the original budgeted amount.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	8,583,028.50		
Budget Year (2016-17)	5,030,796.00	-41.39%	Yes
1st Subsequent Year (2017-18)	2,684,077.00	-46.65%	Yes
2nd Subsequent Year (2018-19)	2,701,574.00	0.65%	No

**Explanation:**  
(required if Yes)

The one time Educator Effectiveness grant was given in 2015-2016 so there is a drop in State Revenues because this is not on-going. The one-time mandated cost money given in 2016-2017 will not be available in 2017-2018. Additionally there is a drop in State Special Education Mental Health funding that the district will be receiving from the SELPA.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	11,291,030.03		
Budget Year (2016-17)	9,978,517.00	-11.62%	Yes
1st Subsequent Year (2017-18)	10,083,922.00	1.06%	No
2nd Subsequent Year (2018-19)	10,316,276.00	2.30%	No

**Explanation:**  
(required if Yes)

Other local income from donations is budgeted when received.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	6,880,819.47		
Budget Year (2016-17)	4,257,572.00	-38.12%	Yes
1st Subsequent Year (2017-18)	3,891,025.00	-8.61%	Yes
2nd Subsequent Year (2018-19)	3,992,971.00	2.62%	No

**Explanation:**  
(required if Yes)

2015-2016 includes carryover from prior year which is not budgeted in 2016-2017 until the books are closed for 2015-2016. In 2017-2018 Material and Supplies are booked at a lower amount due to amount available in the Local Control Funding Formula.

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

First Prior Year (2015-16)	11,360,242.64		
Budget Year (2016-17)	11,232,857.00	-1.12%	Yes
1st Subsequent Year (2017-18)	11,648,557.35	3.70%	No
2nd Subsequent Year (2018-19)	11,848,996.00	1.72%	No

**Explanation:**  
(required if Yes)

2015-2016 includes carryover from prior year which is not budgeted in 2016-2017 until the books are closed for 2015-2016.

**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)	23,517,203.77		
Budget Year (2016-17)	18,336,234.00	-22.03%	Not Met
1st Subsequent Year (2017-18)	16,029,290.00	-12.58%	Not Met
2nd Subsequent Year (2018-19)	16,279,141.00	1.56%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2015-16)	18,241,062.11		
Budget Year (2016-17)	15,490,429.00	-15.08%	Not Met
1st Subsequent Year (2017-18)	15,539,582.35	0.32%	Met
2nd Subsequent Year (2018-19)	15,841,967.00	1.95%	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)

Forest Reserve Funds are budgeted when received. The IDEA: Special Education SIP grant was a one time grant in 2015-2016 only. The Medi-Cal Billion Option funds are budgeted at a conservative amount and not adjusted until additional monies are received above the original budgeted amount.

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

The one time Educator Effectiveness grant was given in 2015-2016 so there is a drop in State Revenues because this is not on-going. The one-time mandated cost money given in 2016-2017 will not be available in 2017-2018. Additionally there is a drop in State Special Education Mental Health funding that the district will be receiving from the SELPA.

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

Other local income from donations is budgeted when received.

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

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

2015-2016 includes carryover from prior year which is not budgeted in 2016-2017 until the books are closed for 2015-2016. In 2017-2018 Material and Supplies are booked at a lower amount due to amount available in the Local Control Funding Formula.

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

2015-2016 includes carryover from prior year which is not budgeted in 2016-2017 until the books are closed for 2015-2016.

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	101,246,389.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	101,246,389.00	3,037,391.67		3,037,391.67

d. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
0.00	Not 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:

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

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

District does not use resource 8150 but does budget the 3% minimum requirement using goal 00021.

**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)	2,452,689.00	2,730,835.00	3,006,667.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,880,740.39	4,226,895.63	5,346,870.85
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)	10,333,429.39	6,957,730.63	8,353,537.85
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,756,299.89	91,027,827.85	100,222,227.02
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)	81,756,299.89	91,027,827.85	100,222,227.02
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	12.6%	7.6%	8.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.2%</b>	<b>2.5%</b>	<b>2.8%</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)	(531,303.73)	63,303,445.46	0.8%	Met
Second Prior Year (2014-15)	(1,916,805.81)	70,013,051.13	2.7%	Not Met
First Prior Year (2015-16)	2,186,116.45	77,842,751.55	N/A	Met
Budget Year (2016-17) (Information only)	361,474.00	78,475,307.00		

**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)

For 2014-2015 the district was not deficit spending and the calculated 2.7% is very close to the District's Deficit Spending Standard Percentage Level of 2.5%.

**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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2013-14)	12,307,542.41	12,597,993.94	N/A	Met
Second Prior Year (2014-15)	9,198,375.01	12,066,690.21	N/A	Met
First Prior Year (2015-16)	8,398,691.89	10,149,884.40	N/A	Met
Budget Year (2016-17) (Information only)	12,336,000.85			

<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)

**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):	9,900	9,910	9,919
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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		

**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)	101,246,389.00	103,602,705.35	105,924,701.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	101,246,389.00	103,602,705.35	105,924,701.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,037,391.67	3,108,081.16	3,177,741.03
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>3,037,391.67</b>	<b>3,108,081.16</b>	<b>3,177,741.03</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)	3,037,392.00	3,108,081.00	3,177,741.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,441,232.85	5,265,146.85	5,247,778.85
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,478,624.85	8,373,227.85	8,425,519.85
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.35%	8.08%	7.95%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,037,391.67</b>	<b>3,108,081.16</b>	<b>3,177,741.03</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)	(7,071,859.12)			
Budget Year (2016-17)	(8,616,517.00)	1,544,657.88	21.8%	Not Met
1st Subsequent Year (2017-18)	(8,851,784.00)	235,267.00	2.7%	Met
2nd Subsequent Year (2018-19)	(9,343,514.00)	491,730.00	5.6%	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)	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

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Contribution to special education rose in 2016-2017 due to a 3% salary increase and a \$500 increase in health & welfare cap.

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)

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**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)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Fund 1, General Fund	Fund 1, General Fund	279,511
Certificates of Participation	5	Fund 1, General Fund	Fund 1, General Fund	2,021,553
General Obligation Bonds	21	Fund 51, Bond Interest & Redemption Fund	Fund 51, Bond Interest & Redemption Fund	136,049,194
Supp Early Retirement Program		Fund 1, General Fund	Fund 1, General Fund	1,419,541
State School Building Loans				
Compensated Absences		Fund 1, General Fund	Fund 1, General Fund	1,356,741

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

CA Renewable Energy Bonds	17	Fund 1, General Fund	Fund 1, General Fund	13,307,000
<b>TOTAL:</b>				154,433,540

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
	Capital Leases	95,861	90,699	81,077
Certificates of Participation	847,605	847,606	846,337	846,035
General Obligation Bonds	8,976,223	8,541,823	8,753,423	8,988,048
Supp Early Retirement Program	846,664			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CA Renewable Energy Bonds	0	482,100	1,051,212	1,043,003
<b>Total Annual Payments:</b>	10,766,353	9,962,228	10,732,049	10,913,720
<b>Has total annual payment increased over prior year (2015-16)?</b>		<b>No</b>	<b>No</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 has implemented a Solar Program funded through the California Renewable Energy Bonds (CREBs). The use of solar will reduce the district costs for electricity.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5. OPEB Contributions

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

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

1,266,411.00	1,266,411.00	1,266,411.00
13,850.00	230,000.00	230,000.00
230,000.00	230,000.00	230,000.00
160	160	160

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes
-----

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

Workers compensation is funded through Valley Insurance Program, a JPA composed of Bonita USD, Claremont USD, Walnut Valley USD, And Charter Oak USD. An annual actuarial level determines the percent of payroll to be charged in the budget year. The District uses the rate established for the 80% confidence level. The amounts listed under self-insurance liabilities are the amounts for the JPA. The self-insurance contributions are based on a \$500,000 self insurance retention.

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

0.00
0.00

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	2,043,436.00	2,070,151.00	2,038,212.00
b. Amount contributed (funded) for self-insurance programs	2,043,436.00	2,070,151.00	2,038,212.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	472.5	479.5	479.3	478.3

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

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

Yes

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:

Jun 15, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 15, 2016

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

Yes

If Yes, date of budget revision board adoption:

Jun 15, 2016

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


--

**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)

**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)

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

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




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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	361.9	362.1	360.8	360.8

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

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

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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

7. Amount included for any tentative salary schedule increases

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

**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)

**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:

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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)

**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)

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	74.0	73.6	73.6	73.6

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

Negotiations Not Settled

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

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			

**Management/Supervisor/Confidential 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)
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			

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

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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. 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?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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?

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

**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?

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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)

A new superintendent came to the District on July 1, 2015. This superintendent will be replaced with another superintendent who will start on July 1, 2016.

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

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