



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** June 28, 2016

**Subject:** Request Approval of the 2016-17 Budget

**Responsible Staff:** **Edward González, Superintendent**  
Adele Nikkel, Chief Financial Officer

**Agenda Placement:** Old Business

**Background/ rationale:**

The purpose of the Adopted Budget is to provide the Board of Trustees a projection of anticipated income and expenses. The budget allows the Business Office the means of reporting, interpreting, and communicating in a responsible manner the current financial status of the district. The Adopted Budget for 2016-17 includes the budget assumptions that are itemized on the attachments.

The budget revisions required by the state will be done at First and Second Interim and presented to the Board as follow:

Calendar:	Type of Budget	Presented to Board	Due to Madera County
	1 <sup>st</sup> Interim Report	December 2016	December 15, 2016
	2 <sup>nd</sup> Interim Report	March 2017	March 15, 2017

**Financial impact:**

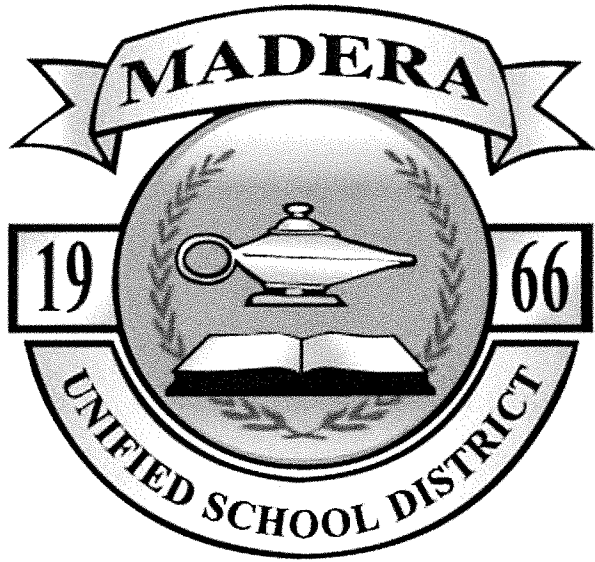
See attached for proposed budget assumptions.

**Superintendent's recommendation:**

Superintendent recommends approval of the 2016-17 Budget.

**Supporting documents attached:**

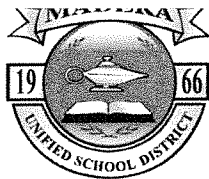
2016-17 Budget available for public viewing at the District Office, on the Board of Education Web Page, and upon request from the Superintendent's Office.



# MADERA UNIFIED SCHOOL DISTRICT

2016-17

Adopted Budget



June 14, 2016

**RE: 2016-17 Preliminary Budget and Reserve Levels**

SB 858 requires additional disclosure of assigned and unassigned amounts included in the budget's ending balance above the minimum 3% reserve for economic uncertainties recommended by the state. On December 11, 2012, Resolution No. 32-2012/13, the board approved the 15.54% Minimum Fund Balance. The recommendation was based on information published by the California Department of Education regarding the need to maintain a healthy level of unassigned reserves sufficient to cover two months of expenditures and to avoid risks and cost. This level of reserve allows the district to manage cash flow, mitigate funding, address unexpected costs, save for large purchases, and reduce borrowing costs. The district's 2016-17 ending balance includes the following:

• Non spendable	\$ 426,262
• Restricted-Ca Career Pathway	\$ 152,371
• One time funding	\$ 11,698,202
• Instructional materials for new school	\$ 2,000,000
• GASB 16 – Vacation Accrual	\$ 429,007
• 3% for Economic Uncertainties	\$ 6,778,378
• Unassigned	\$ <u>28,665,363</u>
<b>Total Ending Balance</b>	<b>\$ 50,149,583</b>

If you have any questions regarding this information please contact Adele Nikkel, Chief Financial Officer, at (559) 675-4500, ext. 208.

The proposed budget has been developed using the following assumptions:

	Grade Level	2016-17 Projected ADA	Base Grant Per ADA Includes 0.47% COLA	Grade Span Add-ons	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Concentration 50% of Adj. Base for Unduplicated over 55%	Target Per ADA
1	K-3	6,379.74	\$7,116	\$740	\$1,397	\$1,333	\$67,539,681.99
2	4-6	4,791.26	\$7,223		\$1,285	\$1,226	\$46,636,066
3	7-8	2,881.22	\$7,438		\$1,323	\$1,262	\$28,879,333
4	9-12	5,201.74	\$8,618	\$224	\$1,573	\$1,500	\$61,980,305
5	<b>Total Base</b>	<b>19,253.96</b>					<b>\$205,035,386</b>
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$2,790,442
8	<b>LCFF TARGET</b> (Districts will not receive until full implementation in 2020-21)						<b>\$208,249,477</b>
9	LCFF FLOOR (Prior Year Funding)						\$182,059,818
10	Difference or GAP (Difference between LCFF Target and LCFF Floor)						\$26,189,659
11	LCFF Funding GAP						49.08% \$12,853,884
12	<b>2016-17 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)</b>						<b>\$194,913,702</b>
13	Projected Enrollment increased from 19,778 to 19,986						
14	Unduplicated % of Enrollment = 88.94% 3 year roll, single year 88.50%						
15	Lottery - \$140 per ADA Unrestricted, \$41 per ADA Restricted						
16	Mandated Block Grant Grades K-8 - \$28 per ADA, Grades 9-12 - \$56 per ADA						
17	Title I, Title II, Title III - 0% change						
18	PARS Annual Payment for 5 years \$456,598 (40 teachers)						
19	Special Ed Funding (SELPA & IDEA) - Decrease Charter \$132,504						
20	Additional Core Staffing -9FTE - \$3,879,250						
21	Step and Longevity Increases 1.4% (CE \$1,778,760 & CL \$331,662)						
22	3% increase in Health & Welfare Benefit Contributions \$832,136						
23	Increase in STRS from 10.73% to 12.58% - \$1,534,920						
24	Increase in PERS from 11.847% to 13.888% - \$401,509						
25	Decrease in Workers Compensation from 1.830% to 1.744%						
26	No change in State Unemployment Insurance of .05%						
27	Increase in Property & Liability Insurance of 2.22% (\$18,000)						
28	Indirect Rate Increased from 4.87% to 5.38%						
29	Increase Operating Expenses 2.22% (California Price Index)						
30	Restricted Maintenance Contribution from General Fund Expenditures is \$6,039,843						
31	\$10,059,495 Interfund Transfer for Building Projects to Fund 41 based on 5% of revenue						
32	\$1,117,722 Interfund Transfer for Capital Projects to Fund 40 based on 5% of revenue						
33	\$11,177,217 transfer from Fund 01 to 40 and 41						
34	Teacher Survey \$998,000						
35	\$2,000,000 for New Elementary School materials & supplies						

Madera Unified Core Staffing Proposal 2016-17

Grade K-6	
Counselor	
Madison Autism Special Ed Teacher & Para	
Floater Substitute Teacher with Benefits (6)	
Bi-lingual Roving Clerk 4 - 3 1/2 hr	
PE Specialist	
VP	
Principal	
<b>Total K-6</b>	

16-17	17-18
1	0
3	
0.85	0.85
4	
1	
1	
<b>11</b>	<b>1</b>

Grade K-8 7-8	
Spanish IT k-8	
Librarian (Net Media Tech Reduction)	
Floater Substitute Teacher with Benefits (6)	
Counselor	
Special Ed Teacher (For Consultation)	
Drama Teacher Middle School	
<b>Total Grades K-8 7-8</b>	

16-17	17-18
1	
2	(reducing 2 LMT positions)
3	
4	
1	
<b>11</b>	<b>0</b>

District Services	
<b>Direct Support:</b>	
Narcotic K9 Handler	
Interpreters	
Family Support Specialist	
Parent Resource Center (Move 4 to full time )	
Special Needs Driver 6 hrs.	
<b>Indirect Support:</b>	
Coordinator College and Career	
Information System Spec Technology	
Communication Analyst	
Statistical Analyst	
Coordinator Student Services	
<b>Total Alternative High Schools and District Wide</b>	
<b>Total Additional Core Staffing - School Sites</b>	

16-17	17-18
	1
4	
	1
2	
2	
1	
2	1
1	
1	
1	
<b>14</b>	<b>3</b>
<b>63</b>	<b>9</b>

Grade 9-12	
TSA - Wellness & Nutrition	
MHS Best Special Ed Teacher	
Special Ed Para BEST	
Floater Substitute Teacher with Benefits (18)	
Intervention Specialist move to Counselor	
VP Madera South	
Counselor Madera South	
Attendance Secretary Madera South	
Family Liaison Madera South	
Counselor (Eliminate Intention Specialist) +2 -2	
Family Liaison Madera High	
Newcomer Program	
School Safety Officer Madera South	
CTE Teachers MSHS	
CTE Teachers MHS	
<b>Total Grades 9-12</b>	

16-17	17-18
	2
1	
1	
2	
1	1
1	1
1	
1	1
0	
1	
2	
1	
2	
3.6	
<b>17.6</b>	<b>5</b>

Alternative High Schools or School Wide	
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16-17	17-18
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Cal Safe Instructional Aides	
Cal Safe Teachers	
Instructional Technology Coach (Net DAC Reduction)	
Psychologist	
<b>Total Alternative High Schools and District Wide</b>	

1	
2	
6	
1	
<b>10</b>	<b>0</b>

2016-17 Proposal Cost

Base	Concentrated
\$ 567,507.00	\$ 421,655.00
\$ 407,764.00	\$ 352,928.00
\$ 165,646.00	\$ 1,383,659.00
\$ -	\$ 611,537.00
\$ 183,000.00	\$ 311,948.00
\$ 85,000.00	\$ 505,000.00
<b>\$ 1,408,917.00</b>	<b>\$ 3,586,727.00</b>
\$4,995,644.00	
5-27-2016	
<b>\$788,558 cost 17-18</b>	

K-6	
K-8 7-8	
9-12	
Alternate Ed	
Direct Support	
Indirect Support	
<b>Total</b>	

## Revisions to Core School Site Staffing 2016-17

Staffing Position	FTE	Projected Cost
Counselor	2	\$ 214,296.00
Eliminate Intervention Specialist	-2	\$ (214,296.00)
CTE Teacher MHS	3.6	\$ 298,191.21
CTE Teacher MSHS	2	\$ 165,661.79

**GENERAL FUND - FUND 01**  
**2016-17 Preliminary Budget**

**RESTRICTED/UNRESTRICTED**

	2014-15 Actuals 06/30/15	2015-16 Current Budget 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
LCFF/Revenue Limit	\$ 152,041,375	\$ 179,897,023	\$ 194,913,702	\$ -
Federal	13,460,937	16,723,489	13,495,804	-
Other State	8,434,476	23,138,575	16,830,008	-
Other Local	6,744,609	6,068,348	4,722,212	-
<b>TOTAL REVENUES</b>	<b>\$ 180,681,396</b>	<b>\$ 225,827,435</b>	<b>\$ 229,961,726</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ 76,211,266	\$ 86,076,828	\$ 88,329,751	\$ -
Classified Salaries	22,634,027	25,782,476	27,276,903	-
Employee Benefits	39,333,804	50,642,427	57,508,209	-
Books and Supplies	12,546,337	17,171,483	17,249,704	-
Services/Other Operating	15,596,409	20,661,768	16,514,611	-
Capital Outlay	3,073,092	6,060,822	4,751,029	-
Other Outgoing	3,031,244	3,571,753	3,832,551	-
Direct Support/Indirect Costs	(596,466)	(653,141)	(701,057)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,829,714</b>	<b>\$ 209,314,416</b>	<b>\$ 214,761,701</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 8,851,683</b>	<b>\$ 16,513,019</b>	<b>\$ 15,200,025</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - FN 25	36,247	20,000	30,000	-
Interfund Transfers Out - FN11, FN14	(2,369,839)	(510,231)	-	-
Other Sources/Uses	(280)	21,836	(7,000)	-
Contributions to Restricted Programs	-	-	-	-
Interfund Transfers Out - FN40, FN41	(11,133,150)	(10,977,284)	(11,177,217)	-
Flexibility Transfers	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (13,467,022)</b>	<b>\$ (11,445,679)</b>	<b>\$ (11,154,217)</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (4,615,340)</b>	<b>\$ 5,067,340</b>	<b>\$ 4,045,808</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 45,651,775</b>	<b>\$ 41,036,435.35</b>	<b>\$ 46,103,775</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 45,651,775</b>	<b>\$ 41,036,435</b>	<b>\$ 46,103,775</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 41,036,435</b>	<b>\$ 46,103,775.35</b>	<b>\$ 50,149,583</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	\$ 437,485	\$ 426,261.72	\$ 426,262	\$ -
<b>Restricted:</b>				
- Carryover, Entitlements	522,798	\$ 314,601.44	152,371	-
- Carryover, Other Local Projects	74,464	-	-	-
<b>Committed:</b>				
<b>Assigned:</b> Carryover, Other	56,002	-	-	-
- Equipment Replacement - RS 0170	445,769	-	-	-
- Technology Infrastructure - Unrestricted	2,340,114	-	-	-
- Textbooks (Unrestricted, Lottery)	3,375,085	-	-	-
- Mandated/Common Core - One time Funding	1,439,581	\$ 7,550,806.25	11,698,202	-
- Instructional materials for new school	-	-	2,000,000	-
- G.A.S.B. 16 Va Accrual	429,007	\$ 429,007.00	429,007	-
<b>Unassigned/Unappropriated</b>				
Unassigned/Unappropriated + 3% Reserve	31,916,130	\$ 37,383,098.94	35,443,741	-
Reserve for Economic Uncertainties: 3%	5,560,094	\$ 6,624,293.88	6,778,378	-
Unassigned/Unappropriated Amount	26,356,036	\$ 30,758,805.06	28,665,363	-
<b>% Reserve (Includes 3% Required)</b>	<b>17.22%</b>	<b>16.93%</b>	<b>15.69%</b>	<b>#DIV/0!</b>

**GENERAL FUND - FUND 01  
2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Current Budget 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>UNRESTRICTED</b>				
<b>LCFF/REVENUE LIMIT:</b>	\$ 152,041,375	\$ 179,897,023	\$ 194,913,702	\$ -
<b>FEDERAL:</b>				
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-	-
Migrant Ed Program	-	-	-	-
Safe & Supportive Schools	-	-	-	-
Title I	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-
Title II	-	-	-	-
Title III	-	-	-	-
Title IV - 21st Century Comm Learning Center	-	-	-	-
Other Federal Income	81,854	158,892	-	-
<b>TOTAL FEDERAL</b>	<b>\$ 81,854</b>	<b>\$ 158,892</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER STATE:</b>				
Tier III FLEX SBX3 4	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-
Mandated Costs	1,911,672	10,646,946	4,822,818	-
Lottery	2,704,313	2,806,819	2,739,101	-
Other State Apport - Prior Year	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-
California Career Pathway Trust	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-
Transportation Home-to-School	-	-	-	-
Transportation - Special Ed	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-
Common Core Standards Implementation	-	-	-	-
All Other State Income	-	76,874	70,000	-
<b>TOTAL OTHER STATE</b>	<b>\$ 4,615,985</b>	<b>\$ 13,530,639</b>	<b>\$ 7,631,919</b>	<b>\$ -</b>
<b>OTHER LOCAL:</b>				
Special Education Interagency	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	82,147	67,858	63,000	-
Interest	371,806	290,000	300,000	-
Transportation Fees from Individuals	-	-	-	-
Interagency Services Between LEA's	398,014	311,000	316,000	-
All Other Local Income	905,413	589,170	391,995	-
<b>TOTAL OTHER LOCAL</b>	<b>\$ 1,757,380</b>	<b>\$ 1,258,028</b>	<b>\$ 1,070,995</b>	<b>\$ -</b>
<b>TOTAL REVENUES:</b>	<b>\$ 158,496,594</b>	<b>\$ 194,844,582</b>	<b>\$ 203,616,616</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers				
TRANSFERS IN	\$ 36,247	\$ 20,000	\$ 30,000	\$ -
TRANSFERS OUT				
Between GF & Sp Reserve Fn	\$ (11,133,150)	\$ (10,977,284)	\$ (11,177,217)	\$ -
Fr all Funds to SSBF Fund	-	-	-	-
Fr GF to FN11	602,988	-	-	-
Other Transfer - Tuition Payment to MCOE	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ (10,530,162)</b>	<b>\$ (10,977,284)</b>	<b>\$ (11,177,217)</b>	<b>\$ -</b>
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(6,165)</b>	<b>(7,865)</b>	<b>(7,000)</b>	<b>-</b>
CONTRIBUTIONS TO RESTR PRG	(14,627,963)	(14,054,923)	(15,495,126)	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (25,128,043)</b>	<b>\$ (25,020,072)</b>	<b>\$ (26,649,343)</b>	<b>\$ -</b>



**GENERAL FUND - FUND 01**  
**2016-17 Preliminary Budget**

**UNRESTRICTED**

	2014-15 Actuals 06/30/15	2015-16 Current Budget 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
LCFF/Revenue Limit	\$ 152,041,375	\$ 179,897,023	\$ 194,913,702	\$ -
Federal	81,854	158,892	-	-
Other State	4,615,985	13,530,639	7,631,919	-
Other Local	1,757,380	1,258,028	1,070,995	-
<b>TOTAL REVENUES</b>	<b>\$ 158,496,594</b>	<b>\$ 194,844,582</b>	<b>\$ 203,616,616</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ 65,998,478	\$ 75,888,486	\$ 78,583,993	\$ -
Classified Salaries	17,817,136	21,043,974	22,410,792	-
Employee Benefits	33,026,807	39,428,170	44,274,189	-
Books and Supplies	5,426,191	9,721,680	10,703,046	-
Services/Other Operating	8,177,931	11,891,434	10,953,194	-
Capital Outlay	1,294,884	5,083,506	4,461,029	-
Other Outgoing	2,472,276	2,904,196	3,200,551	-
Direct Support/Indirect Costs	(1,351,234)	(1,486,937)	(1,827,559)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,862,469</b>	<b>\$ 164,474,509</b>	<b>\$ 172,759,235</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 25,634,125</b>	<b>\$ 30,370,073</b>	<b>\$ 30,857,381</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - Fn 25	\$ 36,247	\$ 20,000	\$ 30,000	\$ -
Interfund Tmsfrs Out - FN11	(602,988)	-	-	-
Other Sources/Uses	(6,165)	(7,865)	(7,000)	-
Contributions to Restricted Programs	(14,627,963)	(14,054,923)	(16,182,126)	-
Interfund Tmsfrs Out - FN40, FN41	(11,133,150)	(10,977,284)	(11,177,217)	-
Flexibility Transfers	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (26,334,018)</b>	<b>\$ (25,020,072)</b>	<b>\$ (27,336,343)</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (699,893)</b>	<b>\$ 5,350,001</b>	<b>\$ 3,521,038</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 41,139,066</b>	<b>\$ 40,439,173</b>	<b>\$ 45,789,173.91</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
Restated Fund Balance July 1	\$ 41,139,066	\$ 40,439,173	\$ 45,789,174	\$ -
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 40,439,173</b>	<b>\$ 45,789,174</b>	<b>\$ 49,310,212</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	437,485	426,262	426,262	-
<b>Restricted:</b>				
- Carryover, Entitlements	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-
<b>Committed:</b>				
<b>Assigned:</b> - Carryover, Other	56,002	-	-	-
- Equipment Replacement - RS 0170	445,769	-	-	-
- Technology Infrastructure - Unrestricted	2,340,114	-	-	-
- Textbooks (Unrestricted & Lottery)	3,375,085	-	-	-
- Mandated/Common Core - One time Fundin	1,439,581	7,550,806	11,698,202	-
- Instructional materials for new school	-	-	2,000,000	-
- G.A.S.B. 16 Va Accrual	429,007	429,007	429,007	-
	-	-	-	-

**GENERAL FUND - FUND 01**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Current Budget 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b><u>RESTRICTED/UNRESTRICTED</u></b>				
<b>LCFF/REVENUE LIMIT:</b>	\$ 152,041,375	\$ 179,897,023	\$ 194,913,702	\$ -
<b>FEDERAL:</b>				
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,268,474	\$ 1,260,921	\$ 1,260,921	\$ -
Special Ed IDEA LA Part B	1,429	-	-	-
Migrant Ed Program	212,812	709,549	709,549	-
Safe & Supportive Schools	270,062	-	-	-
Title I	7,225,497	8,850,737	7,270,344	-
Voc & Appl Sec Lic (Perkins)	233,797	212,829	212,829	-
Title II	1,017,685	1,592,931	907,687	-
Title III	459,478	953,048	557,812	-
Title IV - 21st Century Comm Learning Center	2,569,586	2,534,848	2,128,878	-
Other Federal Income	202,117	608,626	447,784	-
<b>TOTAL FEDERAL</b>	<b>\$ 13,460,937</b>	<b>\$ 16,723,489</b>	<b>\$ 13,495,804</b>	<b>\$ -</b>
<b>OTHER STATE:</b>				
Tier III	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-
Mandated Costs	1,911,672	10,646,946	4,822,818	-
Lottery	3,456,927	3,694,126	3,541,266	-
Other State Apport - Prior Year	108,609	76,751	-	-
Prop 98 Mental Health Apportionment	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,899,855	1,899,855	-
Ag Voc Incentive Grants	29,042	45,823	25,178	-
California Career Pathway Trust	300,000	414,700	115,750	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-
Transportation Home-to-School	-	-	-	-
Transportation - Special Ed	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-
Quality Education Investment Act 2006	825,077	825,077	-	-
Common Core Standards Implementation	-	-	-	-
All Other State Income	22,836	5,535,297	6,425,141	-
<b>TOTAL OTHER STATE</b>	<b>\$ 8,434,476</b>	<b>\$ 23,138,575</b>	<b>\$ 16,830,008</b>	<b>\$ -</b>
<b>OTHER LOCAL:</b>				
Special Education Interagency	\$ 3,795,511	\$ 3,860,472	\$ 3,651,217	\$ -
Sales, Leases, and Rentals	82,147	67,858	63,000	-
Interest	371,806	290,000	300,000	-
Transportation Fees from Individuals	-	-	-	-
Interagency Services Between LEA's	998,311	606,842	316,000	-
All Other Local Income	1,496,835	1,243,176	391,995	-
<b>TOTAL OTHER LOCAL</b>	<b>\$ 6,744,609</b>	<b>\$ 6,068,348</b>	<b>\$ 4,722,212</b>	<b>\$ -</b>
<b>TOTAL REVENUES:</b>	<b>\$ 180,681,396</b>	<b>\$ 225,827,435</b>	<b>\$ 229,961,726</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers				
TRANSFERS IN	\$ 36,247	\$ 20,000	\$ 30,000	\$ -
TRANSFERS OUT				
Between GF & Sp Reserve Fn	\$ (11,133,150)	\$ (10,977,284)	\$ (11,177,217)	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-
Fr GF,SP Reserve FN11	(1,163,863)	(510,231)	-	-
Interfund Tnsfrs Out	-	-	-	-
Total Transfers Out	\$ (12,297,013)	\$ (11,487,515)	\$ (11,177,217)	\$ -
<b>SOURCES</b>	<b>\$ 5,885</b>	<b>\$ 29,701</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(6,165)</b>	<b>(7,865)</b>	<b>(7,000)</b>	<b>-</b>
CONTRIBUTIONS TO RESTR PRG	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (12,261,046)</b>	<b>\$ (11,445,679)</b>	<b>\$ (11,154,217)</b>	<b>\$ -</b>

**GENERAL FUND - FUND 01**  
**2016-17 Preliminary Budget**

**RESTRICTED**

	2014-15 Actuals 6/30/2015	2015-16 Current Budget 4/30/2016		2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>					
LCFF/Revenue Limit	\$ -	\$ -		\$ -	\$ -
Federal	13,379,083	16,564,597		13,495,804	-
Other State	3,818,491	9,607,936		9,198,089	-
Other Local	4,987,229	4,810,320		3,651,217	-
<b>TOTAL REVENUES</b>	<b>\$ 22,184,803</b>	<b>\$ 30,982,853</b>		<b>\$ 26,345,110</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 10,212,789	\$ 10,188,342		\$ 9,745,758	\$ -
Classified Salaries	4,816,891	4,738,502		4,866,111	-
Employee Benefits	6,306,997	11,214,257		13,234,020	-
Books and Supplies	7,120,146	7,449,803		6,546,658	-
Services/Other Operating	7,418,477	8,770,334		5,561,417	-
Capital Outlay	1,778,209	977,316		290,000	-
Other Outgoing	558,967	667,557		632,000	-
Direct Support/Indirect Costs	754,769	833,796		1,126,502	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,967,245</b>	<b>\$ 44,839,907</b>		<b>\$ 42,002,466</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (16,782,442)</b>	<b>\$ (13,857,054)</b>		<b>\$ (15,657,356)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - FN25	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	(1,766,851)	(510,231)		-	-
Other Sources/Uses	5,885	29,701		-	-
Contributions to Restricted Programs	14,627,963	14,054,923		16,182,126	-
Transfers to Special Reserve - Fund 40	-	-		-	-
Flexibility Transfers	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 12,866,996</b>	<b>\$ 13,574,393</b>		<b>\$ 16,182,126</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (3,915,446)</b>	<b>\$ (282,661)</b>		<b>\$ 524,770</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,512,709</b>	<b>\$ 597,262</b>		<b>\$ 314,601</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-		-	-
Adjustments - Other	-	-		-	-
Restated Fund Balance	4,512,709	597,262		314,601	-
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 597,262</b>	<b>\$ 314,601</b>		<b>\$ 839,371</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores,Rev Cash,Prepd Exp	-	-		-	-
<b>Restricted - Grant-Def at Year-End</b>	(0)	(0)		687,000	-
- Carryover, Entitlements	522,798	314,601		152,371	-
- Carryover, Other Local Projects	74,464	-		-	-
<b>Committed:</b>					
<b>Assigned:</b> - Carryover, Other	-	-		-	-
- Carryover	-	-		-	-
- Equipment Rplcmnt	-	-		-	-
- Textbooks	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-		-	-
	-	-		-	-

\*\*\*update Elenas wksht information

**GENERAL FUND - FUND 01**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Current Budget 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>RESTRICTED</b>				
<b>LCFF/REVENUE LIMIT:</b>	\$ -	\$ -	\$ -	\$ -
<b>FEDERAL:</b>				
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,268,474	\$ 1,260,921	\$ 1,260,921	\$ -
Special Ed IDEA LA Part B	1,429	-	-	-
Migrant Ed Program	212,812	709,549	709,549	-
Safe & Supportive Schools	270,062	-	-	-
Title I - Basic Grant Low Income/Neglect	7,225,497	8,850,737	7,270,344	-
Voc & Appl Sec lic (Perkins)	233,797	212,829	212,829	-
Title II - Part A & Part D	1,017,685	1,592,931	907,687	-
Title III	459,478	953,048	557,812	-
Title IV - 21st Century Comm Learning Center	2,569,586	2,534,848	2,128,878	-
Other Federal Income	120,263	449,734	447,784	-
<b>TOTAL FEDERAL</b>	<b>\$ 13,379,083</b>	<b>\$ 16,564,597</b>	<b>\$ 13,495,804</b>	<b>\$ -</b>
<b>OTHER STATE:</b>				
Tier III	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-
Mandated Costs	-	-	-	-
Lottery	752,614	887,307	802,165	-
Other State Apport - Prior Year	108,609	76,751	-	-
Prop 98 Mental Health Apportionment	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,899,855	1,899,855	-
Ag Voc Incentive Grants	29,042	45,823	25,178	-
California Career Pathway Trust	300,000	414,700	115,750	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-
Transportation Home-to-School	-	-	-	-
Transportation - Special Ed	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-
Quality Education Investment Act 2006	825,077	825,077	-	-
Common Core Standards Implementation	-	-	-	-
All Other State Income	22,836	5,458,423	6,355,141	-
<b>TOTAL OTHER STATE</b>	<b>\$ 3,818,491</b>	<b>\$ 9,607,936</b>	<b>\$ 9,198,089</b>	<b>\$ -</b>
<b>OTHER LOCAL:</b>				
Special Education Interagency	\$ 3,795,511	\$ 3,860,472	\$ 3,651,217	\$ -
Sales, Leases, and Rentals	-	-	-	-
Interest	-	-	-	-
Transportation Fees from Individuals	-	-	-	-
Interagency Services Between LEA's	600,297	295,842	-	-
All Other Local Income	591,421	654,006	-	-
<b>TOTAL OTHER LOCAL</b>	<b>\$ 4,987,229</b>	<b>\$ 4,810,320</b>	<b>\$ 3,651,217</b>	<b>\$ -</b>
<b>TOTAL REVENUES:</b>	<b>\$ 22,184,803</b>	<b>\$ 30,982,853</b>	<b>\$ 26,345,110</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers				
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT				
Between GF & Sp Reserve Fn 40	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-
Fr GF to Def Maint FN14	(1,766,851)	(510,231)	-	-
Interfund Trnsfrs Out	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ (1,766,851)</b>	<b>\$ (510,231)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SOURCES</b>	<b>\$ 5,885</b>	<b>\$ 29,701</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CONTRIBUTIONS TO RESTR PRG	14,627,963	14,054,923	15,495,126	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 12,866,997</b>	<b>\$ 13,574,393</b>	<b>\$ 15,495,126</b>	<b>\$ -</b>

**ADULT EDUCATION - FUND 11**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16		2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>			II		
Revenue Limit	\$ -	\$ -	II	\$ -	\$ -
Federal	167,815	194,265	II	194,265	
Other State	22,709	1,064,863	II	1,011,628	
Other Local	341,248	121,599	II	92,464	
<b>TOTAL REVENUES</b>	<b>\$ 531,772</b>	<b>\$ 1,380,727</b>	II	<b>\$ 1,298,357</b>	<b>\$ -</b>
			II		
<b>EXPENDITURES:</b>			II		
Certificated Salaries	\$ 486,813	\$ 496,989	II	\$ 460,364	
Classified Salaries	169,744	185,436	II	173,182	
Employee Benefits	208,592	260,265	II	234,853	
Books and Supplies	84,943	672,999	II	120,103	
Services/Other Operating	77,369	153,756	II	292,117	
Capital Outlay	-	5,000	II	400,000	
Other Outgoing	-	-	II		
Interprogram/Interfund Support	5,424	4,489	II	54,015	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,032,886</b>	<b>\$ 1,778,934</b>	II	<b>\$ 1,734,634</b>	<b>\$ -</b>
			II		
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (501,114)</b>	<b>\$ (398,207)</b>	II	<b>\$ (436,277)</b>	<b>\$ -</b>
			II		
<b>OTHER FINANCING SOURCES/USES:</b>			II		
Interfund Transfers In	\$ 601,035	\$ -	II	\$ -	\$ -
Interfund transfers Out	-	-	II	-	-
Other Sources/Uses	-	-	II	-	-
Contributions to Restricted Programs	-	-	II	-	-
Transfers of Restricted Balances	-	-	II	-	-
Flexibility Transfers	-	-	II	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 601,035</b>	<b>\$ -</b>	II	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 99,921</b>	<b>\$ (398,207)</b>	II	<b>\$ (436,277)</b>	<b>\$ -</b>
			II		
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 936,564</b>	<b>\$ 1,036,485</b>	II	<b>\$ 638,278</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	II	-	-
Adjustments - Other	-	-	II	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 936,564</b>	<b>\$ 1,036,485</b>	II	<b>\$ 638,278</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 1,036,485</b>	<b>\$ 638,278</b>	II	<b>\$ 202,001</b>	<b>\$ -</b>
			II		
<b>Nonspendable: Revolving Cash</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	II	<b>\$ 2,000</b>	<b>\$ -</b>
<b>Restricted</b>			II		
- Adult Secondary Ed	-	-	II	-	-
- Carryover	34,375	-	II	-	-
<b>Assigned: C/O - other</b>			II		
<b>Committed:</b>			II		
Adult Education Program	\$ 1,000,109	\$ 636,278	II	\$ 200,001	\$ -
G.A.S.B. 16 Va Accrual			II		
<b>Other Commitments</b>			II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	II	\$ -	\$ -
Unassigned/Unappropriated Amount	\$ -	\$ -	II	\$ -	\$ -

**CHILD DEVELOPMENT - FUND 12**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	1,926,487	2,231,280	2,131,988	-
Other Local	85,768	91,103	83,133	-
<b>TOTAL REVENUES</b>	<b>\$ 2,012,255</b>	<b>\$ 2,322,383</b>	<b>\$ 2,215,121</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ 592,707	\$ 703,640	\$ 689,134	
Classified Salaries	464,273	518,739	521,649	
Employee Benefits	416,769	504,702	553,803	
Books and Supplies	231,971	557,283	271,600	
Services/Other Operating	38,969	95,930	35,850	
Capital Outlay	-	38,574		
Other Outgoing	33,735	33,735	33,735	
Interprogram/Interfund Support	77,960	97,632	109,350	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,856,383</b>	<b>\$ 2,550,235</b>	<b>\$ 2,215,121</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 155,872</b>	<b>\$ (227,852)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	(1,035)	-	-	-
Other Sources/Uses	-	-	-	-
Flexibility Transfers	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,035)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 154,837</b>	<b>\$ (227,852)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 73,015</b>	<b>\$ 227,852</b>	<b>\$ 0</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 73,015</b>	<b>\$ 227,852</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 227,852</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>				
- Carryover	-	-	-	-
- Child Development Program	\$ 227,852	\$ -	\$ -	\$ -
<b>Assigned: C/O - other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>				
Unassigned/Unappropriated Amount	-	0	0	-

**CAFETERIA - FUND 13**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	10,013,363	9,815,897	11,325,472	-
Other State	803,592	750,441	870,110	-
Other Local	541,050	193,127	181,897	-
<b>TOTAL REVENUES</b>	<b>\$ 11,358,004</b>	<b>\$ 10,759,465</b>	<b>\$ 12,377,479</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,802,948	3,110,583	3,063,313	-
Employee Benefits	1,629,585	1,712,128	1,904,888	-
Books and Supplies	6,608,048	5,988,073	5,595,500	-
Services/Other Operating	387,880	467,660	364,992	-
Capital Outlay	96,341	606,318	650,000	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	513,082	551,020	537,692	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,037,884</b>	<b>\$ 12,435,782</b>	<b>\$ 12,116,385</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (679,879)</b>	<b>\$ (1,676,317)</b>	<b>\$ 261,094</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ 2,988	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 2,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (676,891)</b>	<b>\$ (1,676,317)</b>	<b>\$ 261,094</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,986,230</b>	<b>\$ 4,309,338</b>	<b>\$ 2,633,021</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 4,986,230</b>	<b>\$ 4,309,338</b>	<b>\$ 2,633,021</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 4,309,338</b>	<b>\$ 2,633,021</b>	<b>\$ 2,894,115</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash, Stores</b>	<b>\$ 222,620</b>	<b>\$ 499,948</b>	<b>\$ 499,948</b>	<b>\$ -</b>
<b>Restricted</b>				
- Carryover	-	-	-	-
- Child Nutrition Program	4,061,191	2,107,546	2,368,640	-
- G.A.S.B. 16 Va Accrual	25,527	25,527	25,527	-
<b>Other Commitments:</b>				
Unassigned/Unappropriated Amount	-	-	-	-

**DEFERRED MAINTENANCE - FUND 14**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ 750,000	\$ 750,000	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	2,742	1,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ 752,742</b>	<b>\$ 751,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	778,393	467,607	-	-
Capital Outlay	1,741,401	793,624	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,519,794</b>	<b>\$ 1,261,231</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,767,051)</b>	<b>\$ (510,231)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ 1,766,851	\$ 510,231	\$ -	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,766,851</b>	<b>\$ 510,231</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (200)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 200</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 200</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>				
- Carryover	-	-	-	-
<b>Committed: Deferred Maintenance</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned/Unappropriated Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Fund 14 will be closed at the end of 2014-15, Capital Projects (Deferred Maintenance) will be coded to Fund 40 starti



**BUILDING FUND/G.O. BOND PROCEEDS - FUND 21**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	105,066	69,000	94,000	-
<b>TOTAL REVENUES</b>	<b>\$ 105,066</b>	<b>\$ 69,000</b>	<b>\$ 94,000</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	-	64,232	-	-
Capital Outlay	-	14,028,952	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	17,784,462	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,784,462</b>	<b>\$ 14,093,184</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (17,679,397)</b>	<b>\$ (14,024,184)</b>	<b>\$ 94,000</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	(1,063,259)	-	-	-
Other Sources/Uses	17,784,462	11,233,556	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 16,721,203</b>	<b>\$ 11,233,556</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (958,193)</b>	<b>\$ (2,790,628)</b>	<b>\$ 94,000</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 13,612,260</b>	<b>\$ 12,654,066</b>	<b>\$ 9,863,438</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 13,612,260</b>	<b>\$ 12,654,066</b>	<b>\$ 9,863,438</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 12,654,066</b>	<b>\$ 9,863,438</b>	<b>\$ 9,957,438</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>				
- Carryover	-	-	-	-
- Restricted for New Construction	12,654,066	9,863,438	9,957,438	-
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>				
Unassigned/Unappropriated Amount	-	-	-	-

**CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	1,404,575.71	1,270,000	1,275,000	-
<b>TOTAL REVENUES</b>	<b>\$ 1,404,576</b>	<b>\$ 1,270,000</b>	<b>\$ 1,275,000</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	50	15,550	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 50</b>	<b>\$ 15,550</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 1,404,526</b>	<b>\$ 1,254,450</b>	<b>\$ 1,275,000</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(653,553)	(418,463)	(359,425)	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (653,553)</b>	<b>\$ (418,463)</b>	<b>\$ (359,425)</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 750,973</b>	<b>\$ 835,987</b>	<b>\$ 915,575</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,900,794</b>	<b>\$ 5,651,766</b>	<b>\$ 6,487,753</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 4,900,794</b>	<b>\$ 5,651,766</b>	<b>\$ 6,487,753</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 5,651,766</b>	<b>\$ 6,487,753</b>	<b>\$ 7,403,328</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
- Carryover	-	-	-	-
<b>Assigned: New Construction</b>	<b>5,651,766</b>	<b>6,487,753</b>	<b>7,403,328</b>	<b>-</b>
<b>Other Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned/Unappropriated Amount	-	-	-	-

**REDEVELOPMENT AGENCY - FUND 27**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	684,991	802,277	857,285	-
<b>TOTAL REVENUES</b>	<b>\$ 684,991</b>	<b>\$ 802,277</b>	<b>\$ 857,285</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 684,991</b>	<b>\$ 802,277</b>	<b>\$ 857,285</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(721,717)	(801,077)	(855,785)	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (721,717)</b>	<b>\$ (801,077)</b>	<b>\$ (855,785)</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (36,727)</b>	<b>\$ 1,200</b>	<b>\$ 1,500</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 225,012</b>	<b>\$ 188,285</b>	<b>\$ 189,485</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 225,012</b>	<b>\$ 188,285</b>	<b>\$ 189,485</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 188,285</b>	<b>\$ 189,485</b>	<b>\$ 190,985</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>				
- Carryover	-	-	-	-
<b>Assigned</b>	<b>\$ 188,285</b>	<b>\$ 189,485</b>	<b>\$ 190,985</b>	<b>\$ -</b>
<b>Other Commitments</b>				
Unassigned/Unappropriated Amount	-	-	-	-

**COUNTY SCHOOLS FACILITIES FUND - FUND 35**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	-	-	-	-
	<u>29,723</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<b>\$ 29,723</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	1,995	-	-	-
Services/Other Operating	32,031	4,000	-	-
Capital Outlay	1,105,507	2,759,746	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
	<u>1,139,532</u>	<u>2,763,746</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,139,532</b>	<b>\$ 2,763,746</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,109,810)</b>	<b>\$ (2,743,746)</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - Fund 21 & 25	\$ 1,131,419	\$ 16,400	\$ -	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
	<u>1,131,419</u>	<u>16,400</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,131,419</b>	<b>\$ 16,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 21,609</b>	<b>\$ (2,727,346)</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 3,822,969</b>	<b>\$ 3,844,578</b>	<b>\$ 1,117,232</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments - Other	-	-	-	-
	<u>3,822,969</u>	<u>3,844,578</u>	<u>1,117,232</u>	<u>-</u>
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 3,822,969</b>	<b>\$ 3,844,578</b>	<b>\$ 1,117,232</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 3,844,578</b>	<b>\$ 1,117,232</b>	<b>\$ 1,137,232</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
- Carryover	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assigned: Building Projects</b>	<b>3,844,578</b>	<b>1,117,232</b>	<b>1,137,232</b>	<b>-</b>
<b>Other Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned/Unappropriated Amount	-	-	-	-

**SPECIAL RESERVE-Capital Outlay - FUND 40**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	-	-	-	-
	<u>31,050</u>	<u>10,000</u>	<u>3,000</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>\$ 31,050</u>	<u>\$ 10,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	9,850	637	-	-
Services/Other Operating	162,930	88,735	-	-
Capital Outlay	2,199,791	4,758,692	1,117,722	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,372,571</u>	<u>\$ 4,848,064</u>	<u>\$ 1,117,722</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY)</b>	\$ (2,341,522)	\$ (4,838,064)	\$ (1,114,722)	\$ -
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - GF	\$ 1,363,315	\$ 1,097,728	\$ 1,117,722	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCING SOURCES/USES</b>	<u>\$ 1,363,315</u>	<u>\$ 1,097,728</u>	<u>\$ 1,117,722</u>	<u>\$ -</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ (978,207)</u>	<u>\$ (3,740,336)</u>	<u>\$ 3,000</u>	<u>\$ -</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 4,718,543	\$ 3,740,336	\$ 0	\$ -
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RESTATED FUND BALANCE, JULY 1</b>	<u>\$ 4,718,543</u>	<u>\$ 3,740,336</u>	<u>\$ 0</u>	<u>\$ -</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 3,740,336</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ -</u>
<b>Nonspendable: Revolving Cash</b>	\$ -	\$ -	\$ -	\$ -
<b>Restricted</b>				
- Carryover	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assigned: Capital Outlay Projects</b>	3,740,336	0	3,000	-
Building Projects				
<b>Other Commitments</b>				
Unassigned/Unappropriated Amount	-	-	-	-

**SPECIAL RESERVE-BUILDING - FUND 41**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	8,597	50,000	50,000	-
<b>TOTAL REVENUES</b>	<b>\$ 8,597</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 8,597</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - GF	\$ 9,769,835	\$ 9,879,556	\$ 10,059,495	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 9,769,835</b>	<b>\$ 9,879,556</b>	<b>\$ 10,059,495</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 9,778,432</b>	<b>\$ 9,929,556</b>	<b>\$ 10,109,495</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 274,605</b>	<b>\$ 10,053,037</b>	<b>\$ 19,982,593</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 274,605</b>	<b>\$ 10,053,037</b>	<b>\$ 19,982,593</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 10,053,037</b>	<b>\$ 19,982,593</b>	<b>\$ 30,092,088</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
- Carryover	-	-	-	-
<b>Assigned: Capital Outlay Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Projects	10,053,037	19,982,593	30,092,088	-
<b>Other Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned/Unappropriated Amount	-	-	-	-

**C.O.P. DEBT SERVICE - FUND 56**  
**2016-17 Preliminary Budget**

	<b>2014-15 Actuals 06/30/15</b>	<b>2015-16 Revised Bgt 04/30/16</b>	<b>2016-17 Preliminary Budget</b>	<b>2016-17 Adopted Budget</b>
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	3,281	2,500	2,500	-
<b>TOTAL REVENUES</b>	<b>\$ 3,281</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	1,519,914	1,183,140	1,185,210	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,519,914</b>	<b>\$ 1,183,140</b>	<b>\$ 1,185,210</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,516,633)</b>	<b>\$ (1,180,640)</b>	<b>\$ (1,182,710)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In - Fund 25, 27	\$ 1,270,863	\$ 1,183,140	\$ 1,185,210	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,270,863</b>	<b>\$ 1,183,140</b>	<b>\$ 1,185,210</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (245,770)</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 1,009,069</b>	<b>\$ 763,299</b>	<b>\$ 765,799</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Audit Adjustments	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 1,009,069</b>	<b>\$ 763,299</b>	<b>\$ 765,799</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 763,299</b>	<b>\$ 765,799</b>	<b>\$ 768,299</b>	<b>\$ -</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>				
- Debt Service Payments	763,299	765,799	768,299	-
<b>Assigned: Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned/Unappropriated Amount	-	-	-	-

**FOUNDATION TRUST-SCHOLARSHIP - FUND 73**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	-	-	-	-
	967	1,901	400	-
<b>TOTAL REVENUES</b>	<b>\$ 967</b>	<b>\$ 1,901</b>	<b>\$ 400</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	4,500	18,295	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,500</b>	<b>\$ 18,295</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (3,533)</b>	<b>\$ (16,394)</b>	<b>\$ 400</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (3,533)</b>	<b>\$ (16,394)</b>	<b>\$ 400</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 58,978</b>	<b>\$ 55,445</b>	<b>\$ 39,051</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 58,978</b>	<b>\$ 55,445</b>	<b>\$ 39,051</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 55,445</b>	<b>\$ 39,051</b>	<b>\$ 39,451</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>				
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ -
Unrestricted Net Assets	16,795	401	801	-
Lorraine Thompson	\$ -	\$ 240	\$ 639	\$ -
School of Science & Health	\$ 44	\$ -	\$ -	\$ -
Cadenazzi Roberts Science	\$ 608	\$ 6	\$ 6	\$ -
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 16,144	\$ 156	\$ 156	\$ -

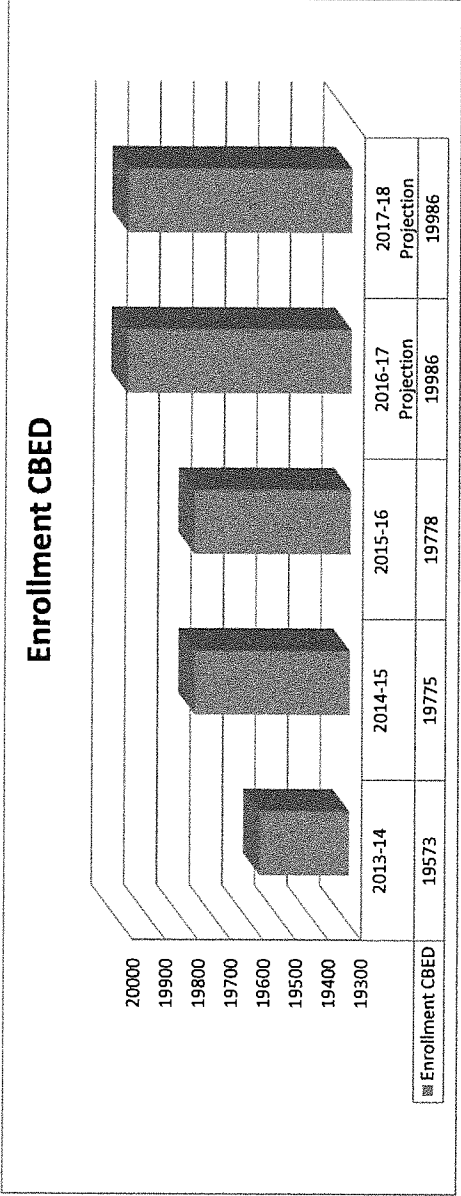


**FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75**  
**2016-17 Preliminary Budget**

	2014-15 Actuals 06/30/15	2015-16 Revised Bgt 04/30/16	2016-17 Preliminary Budget	2016-17 Adopted Budget
<b>REVENUES:</b>				
Revenue Limit	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Other State	-	-	-	-
Other Local	19	15	-	-
<b>TOTAL REVENUES</b>	<b>\$ 19</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services/Other Operating	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Interprogram/Interfund Support	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 19</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES:</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 19</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,329</b>	<b>\$ 2,348</b>	<b>\$ 2,363</b>	<b>\$ -</b>
Adjustment of Prior Year Appropriations	-	-	-	-
Adjustments	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 2,329</b>	<b>\$ 2,348</b>	<b>\$ 2,363</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 2,348</b>	<b>\$ 2,363</b>	<b>\$ 2,363</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>				
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-
Memorial Scholarship Fund	\$ 2,348	\$ 2,363	\$ 2,363	\$ -

Madera Unified Population

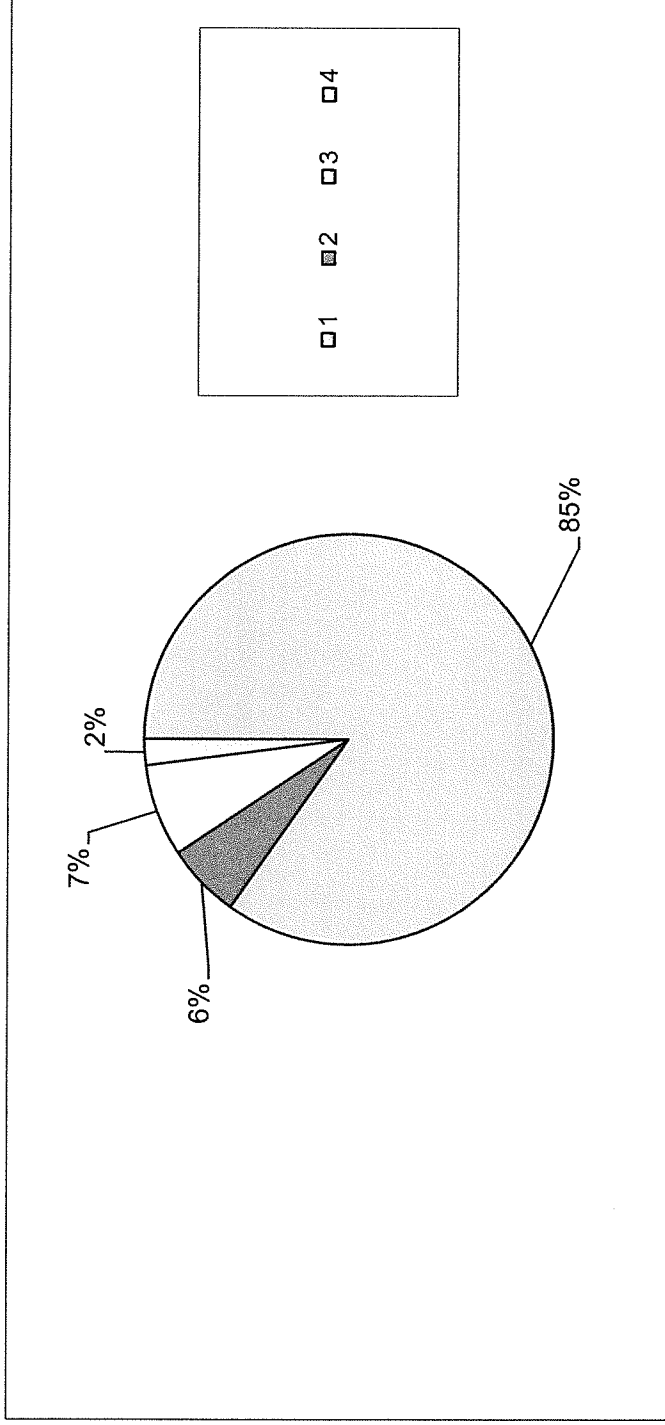
Base Funding	\$ 103,607,268.00
MCOE Transfer	\$ 2,399,774.00
Supplemental & Concentrated	\$ 40,364,709.00
Transportation TIG Add On	\$ 2,790,422.00
Property Tax	\$ 20,711,365.00
Prop 30	\$ 25,040,164.00
	\$ 194,913,702.00



CALPADS	Foster	Homeless	Migrant	English Learner	Unduplicated Count
14/15	88	103	718	6139	17757
	0.445%	0.521%	4%	31%	90%
15/16	141	218	830	6380	17488
	0.713%	1.1%	4%	32%	88%

Grade Level	2016-17 Projected ADA	Base Grant Per ADA Includes 0.47% COLA	Grade Span Add-ons	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Concentration 50% of Adj. Base for Unduplicated over 55%	Target Per ADA
K-3	6,379.74	\$7,116	\$740	\$1,397	\$1,333	\$87,539,681.99
4-6	4,791.26	\$7,223		\$1,285	\$1,226	\$46,636,066
7-8	2,881.22	\$7,438		\$1,323	\$1,262	\$28,879,333
9-12	5,201.74	\$8,618	\$224	\$1,573	\$1,500	\$61,980,305
Total Base	19,253.96					\$205,035,386
Targeted Instructional Improvement-add on						\$423,649
Transportation-add on						\$2,790,442
LCFF TARGET (Districts will not receive until full implementation in 2020-21)						\$208,249,477
LCFF FLOOR (Prior Year Funding)						\$182,059,818
Difference or GAP (Difference between LCFF Target and LCFF Floor)					49.08%	\$26,189,659
LCFF Funding GAP						\$12,853,884
2016-17 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)						\$194,913,702

**Madera Unified School District  
2016-17 Preliminary Budget  
Total General Fund Revenues by Funding Source**



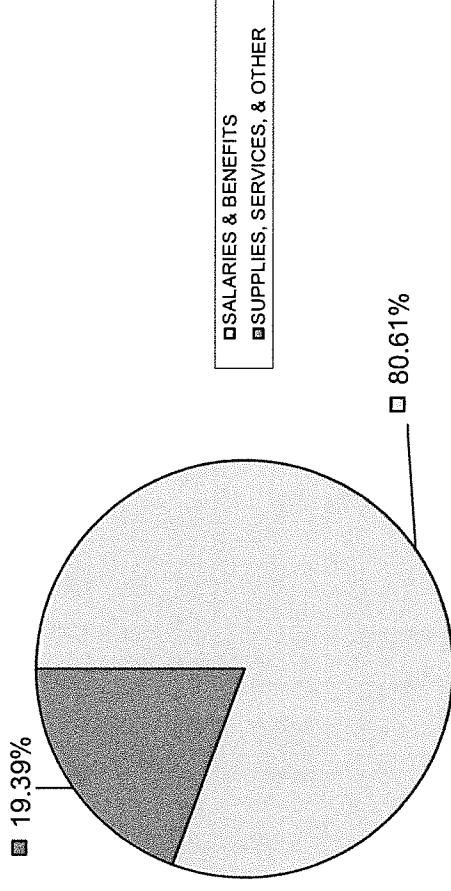
(1) LCFF/REVENUE LIMIT SOURCES		(2) FEDERAL REVENUE		(3) OTHER STATE REVENUE		(4) OTHER LOCAL REVENUE	
85%		6%		7%		2%	
\$ 148,842,498	LCFF - Principal Apportionment	\$ 1,260,921	Sp Ed-Entitlement (IDEA)	\$ 4,147,396	Mandated Cost Reimb	\$ 300,000	Interest
\$ 25,346,058	EPA - Ed Protection Act	7,270,344	Title I (ESEA)	\$ 2,739,101	Lottery	316,000	Interagency Revenue
21,921,152	Property & Local Taxes	608,098	Migrant Ed Program	\$ 802,165	Lottery	3,651,217	Trsfir Appor fr MCOE Sp Ed
-	PERS Reduction	101,451	Migrant Ed -Summer	\$ 1,899,855	After School Ed Grant	454,995	Sales/Other Local
(1,196,006)	Charter Schools In-Lieu Taxes	212,829	Voc & Applied Tech	\$ 115,750	Ca Career Pathway	30,000	Other Sources & Trnsfrs
-	State Aid Prior Year	907,687	Title II Part A	\$ 25,178	Ag Voc Incentive Grant	-	
-		2,128,878	Title IV Part B	\$ -			
		557,812	Title III Part A (LEP)	\$ -			
		60,000	Medi-Cal Billing Option	\$ -			
		387,784	Elem & Sec Counseling	\$ -			
-		-	Other Federal Revenues	7,100,563	Other State Revenues	-	
<u>\$ 194,913,702</u>	<u>Total LCFF/Rev Limit</u>	<u>\$ 13,495,804</u>	<u>Total Federal Revenue</u>	<u>\$ 16,830,008</u>	<u>Total State Revenue</u>	<u>\$ 4,752,212</u>	<u>Total Local Revenue</u>
						<u>\$ 229,991,726</u>	<u>Total District Revenue</u>

A pie chart illustrating the distribution of expenditures. The chart is divided into two segments: a smaller, dark gray segment representing 'SALARIES & BENEFITS' at 15.91%, and a larger, light gray segment representing 'SUPPLIES, SERVICES, & OTHER' at 84.09%. A legend box at the top of the chart area contains the category names and their corresponding symbols (a dark square for salaries and a light square for supplies).

Category	Percentage
SALARIES & BENEFITS	15.91%
SUPPLIES, SERVICES, & OTHER	84.09%

6/2/2016 2016-17 Preliminary budget fund 01 - alg

Madera Unified School District  
2016-17 Preliminary Budget  
Total General Fund Expenditures by Object Code



(1)

**SALARIES & BENEFITS**

	80.61%	
\$ 88,329,751	Certificated Salaries	
27,276,903	Classified Salaries	
57,508,209	Employee Benefits	
-		
-		
-		
<b>\$ 173,114,863</b>	<b>Total</b>	

(2)

**SUPPLIES, SERVICES, & OTHER**

	19.39%	
\$ 17,249,704	Books & Supplies	
16,514,611	Services/Other Operating	
4,751,029	Capital Outlay	
3,131,494	Other Outgoing, Direct/Indirect Costs	

**\$ 41,646,838 Total**

**\$ 214,761,701 Sub Total**

11,177,217	Interfund Transfers	
7,000	Other Uses	
<b>\$ 225,945,918</b>	<b>Total District Expenses</b>	

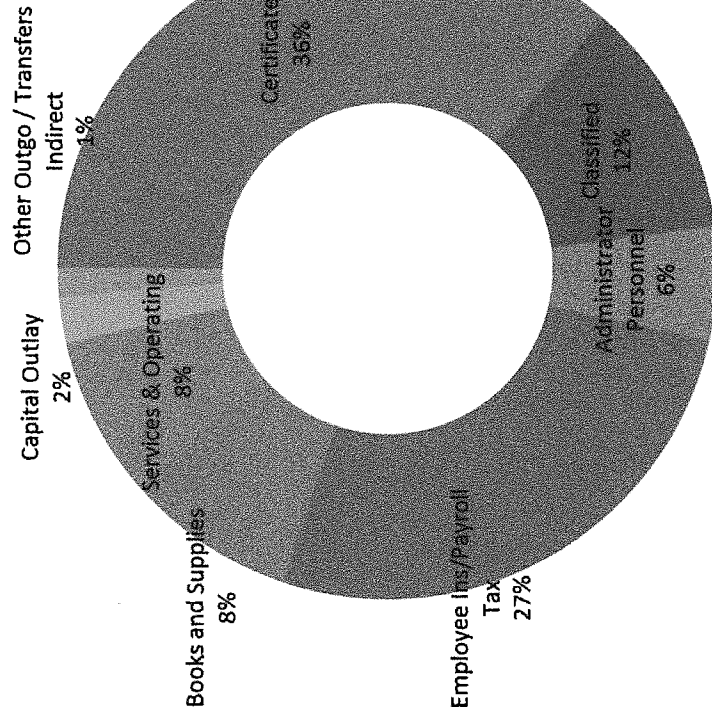
# 2016-17 Preliminary Budget

## TOTAL General Fund Expenditures

**It takes people to teach students and 81% of the District's total expenditures is committed to the employees of the District**

### General Fund Expenditures (In Millions)

Certificated	\$78.2
Classified	\$25.1
Administrator Personnel	\$11.9
Payroll Tax/Insurance	\$57.5
Books and Supplies	\$17.2
Services & Operating	\$16.5
Capital Outlay	\$4.7
Other Outgo / Transfers Indirect	\$3.1



# Summary: 2016-17 Enrollment and Staffing Projections

School Site	2015 CBEDS	2016 CBEDS	Change +/-	2015 Reg. Ed. Staff	2016 Reg. Ed. Staff	Change +/-	2015 Special Ed. Staff	2016 Special Ed. Staff	Change +/-	Extra Staff Needed TOTAL	Rooms Needed for 2016-17
Adams	804	808	4	28.00	28.00	0.00	2.00	2.00	0.00	0.00	0
Alpha	770	787	17	28.00	29.00	1.00	3.00	3.00	0.00	1.00	0
Berenda	843	812	-31	30.00	30.00	0.00	2.00	2.00	0.00	0.00	0
Chavez	820	818	-2	29.00	30.00	1.00	2.00	2.00	0.00	1.00	0
Dixieland	280	275	-5	13.00	11.00	-2.00	1.00	1.00	0.00	-2.00	-2
Eastin-Arcola	243	239	-4	11.00	10.00	-1.00	1.00	1.00	0.00	-1.00	-1
Howard	555	549	-6	20.00	20.00	0.00	2.00	2.00	0.00	0.00	0
La Vina	267	269	2	12.00	11.00	-1.00	1.00	1.00	0.00	-1.00	-1
Lincoln	838	836	-2	31.00	32.00	1.00	3.00	3.00	0.00	1.00	0
Madison	662	648	-14	24.00	24.00	0.00	3.00	4.00	1.00	1.00	0
Millview	856	850	-6	33.00	32.00	-1.00	2.00	2.00	0.00	-1.00	-2
Monroe	770	759	-11	30.00	28.00	-2.00	2.00	2.00	0.00	-2.00	-2
Nishimoto	832	822	-10	31.00	31.00	0.00	2.00	2.00	0.00	0.00	0
Parkwood	746	745	-1	27.00	28.00	1.00	3.00	3.00	0.00	1.00	0
Pershing	843	811	-32	30.00	30.00	0.00	6.00	6.00	0.00	0.00	0
Sierra Vista	811	802	-9	31.00	30.00	-1.00	1.50	1.50	0.00	-1.00	-1
Washington	780	759	-21	30.00	30.00	0.00	1.00	1.00	0.00	0.00	0
<b>Elementary Totals</b>	<b>11720</b>	<b>11589</b>	<b>-131</b>	<b>438.00</b>	<b>434.00</b>	<b>-4.00</b>	<b>37.50</b>	<b>38.50</b>	<b>1.00</b>	<b>-3.00</b>	<b>---</b>
Desmond	890	915	25	32.10	34.00	1.90	6.00	6.25	0.25	2.15	0
Jefferson	813	903	90	30.20	32.60	2.40	5.00	7.50	2.50	4.90	0
King	952	938	-14	37.30	36.50	-0.80	5.00	6.25	1.25	0.45	0
<b>Middle School Totals</b>	<b>2655</b>	<b>2756</b>	<b>101</b>	<b>99.60</b>	<b>103.10</b>	<b>3.50</b>	<b>16.00</b>	<b>20.00</b>	<b>4.00</b>	<b>7.50</b>	<b>---</b>
Madera High School	2150	2100	-50	78.10	77.00	-1.10	12.00	15.00	3.00	1.90	0
Madera South High School	2935	3163	228	103.10	109.80	6.70	18.40	16.40	-2.00	4.70	0
Furman High	130	140	10	6.00	6.00	0.00	1.10	0.70	-0.40	-0.40	0
Mountain Vista	153	160	7	10.00	10.00	0.00	2.00	2.00	0.00	0.00	0
Ripperdan	51	60	9	4.00	4.00	0.00	0.60	1.00	0.40	0.40	---
<b>High School Totals</b>	<b>5419</b>	<b>5623</b>	<b>204</b>	<b>201.20</b>	<b>206.80</b>	<b>5.60</b>	<b>34.10</b>	<b>35.10</b>	<b>1.00</b>	<b>6.60</b>	<b>---</b>
Newcomers Class	0	0	0	0.00	2.00	2.00	0.00	0.00	0.00	2.00	0
Adult Transition Program	22	20	-2	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0
Sherman Thomas	0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0
ETAA	0	0	0	0.00	0.00	0.00	0.40	0.40	0.00	0.00	0
Adult School	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Preschool <sup>1</sup>	0	0	0	0.00	0.00	0.00	4.00	4.00	0.00	0.00	0
Adaptive PE	0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0
District TSA	0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0
District Leveling Teachers	0	0	0	5.00	8.00	3.00	0.00	0.00	0.00	3.00	0
<b>Other Totals</b>	<b>22</b>	<b>20</b>	<b>-2</b>	<b>5.00</b>	<b>10.00</b>	<b>5.00</b>	<b>9.40</b>	<b>9.40</b>	<b>0.00</b>	<b>5.00</b>	<b>---</b>
<b>TOTAL</b>	<b>19816</b>	<b>19988</b>	<b>172</b>	<b>743.80</b>	<b>753.90</b>	<b>10.10</b>	<b>97.00</b>	<b>103.00</b>	<b>6.00</b>	<b>16.10</b>	<b>0</b>

Projection assumes the following: TK-3 staffing at 24.4374:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits.

Projection assumes students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17. No other boundary changes in 2016-17

<sup>1</sup> Preschool FTEs located at Alpha, Madison, Berenda, and Sierra Vista.

5/25/2016

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	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
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	G	G
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

Signed *Robert E. Barnhart*  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 28, 2016

For additional information on this certification, please contact:

Name: Adele Nikkel

Title: Chief Financial Officer

Telephone: 559-675-4500 ext 208

E-mail: adelenikkel@maderausd.org

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: Madera Unified School District

Date: June 10, 2016

Place: Madera

Date: June 14, 2016

Time: 6:00 P.M.

Adoption Date: June 28, 2016

Signed: Robert E. Hamblon

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Adele Nikkel

Telephone: 559-675-4500 ext 208

Title: Chief Financial Officer

E-mail: adelenikkel@maderausd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

**ANNUAL 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: Madera Unified School District  
Date: June 10, 2016

Place: Madera  
Date: June 14, 2016  
Time: 6:00 P.M.

Adoption Date: June 28, 2016

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

Contact person for additional information on the budget reports:

Name: Adele Nikkel

Telephone: 559-675-4500 ext 208

Title: Chief Financial Officer

E-mail: adelenikkel@maderausd.org

### Criteria and Standards Review Summary

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	179,897,023.00	0.00	179,897,023.00	194,913,702.00	0.00	194,913,702.00	8.3%
2) Federal Revenue		8100-8299	158,892.00	16,564,597.00	16,723,489.00	0.00	13,495,804.00	13,495,804.00	-19.3%
3) Other State Revenue		8300-8599	13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%
4) Other Local Revenue		8600-8799	1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
5) TOTAL REVENUES			194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	75,888,486.00	10,188,342.00	86,076,828.00	78,583,993.00	9,745,758.00	88,329,751.00	2.6%
2) Classified Salaries		2000-2999	21,043,974.00	4,738,502.00	25,782,476.00	22,410,792.00	4,866,111.00	27,276,903.00	5.8%
3) Employee Benefits		3000-3999	39,428,170.00	11,214,257.00	50,642,427.00	44,274,189.00	13,234,020.00	57,508,209.00	13.6%
4) Books and Supplies		4000-4999	9,721,680.00	7,449,803.00	17,171,483.00	10,703,046.00	6,546,658.00	17,249,704.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	11,891,434.00	8,770,334.00	20,661,768.00	10,953,194.00	5,561,417.00	16,514,611.00	-20.1%
6) Capital Outlay		6000-6999	5,083,506.00	977,316.00	6,060,822.00	4,461,029.00	290,000.00	4,751,029.00	-21.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,486,937.00)	833,796.00	(653,141.00)	(1,827,559.00)	1,126,502.00	(701,057.00)	7.3%
9) TOTAL EXPENDITURES			164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			30,370,073.00	(13,857,054.00)	16,513,019.00	30,857,381.00	(15,657,356.00)	15,200,025.00	-8.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	30,000.00	0.00	30,000.00	50.0%
b) Transfers Out		7600-7629	10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	0.00	11,177,217.00	-2.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	29,701.00	29,701.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	7,865.00	0.00	7,865.00	7,000.00	0.00	7,000.00	-11.0%
3) Contributions		8980-8999	(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% D Colu C &
			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>			5,350,001.00	(282,661.00)	5,067,340.00	4,208,038.00	(162,230.00)	4,045,808.00	-20
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							12
a) As of July 1 - Unaudited		9793	40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	0
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	12
c) As of July 1 - Audited (F1a + F1b)		9795	40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	0
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	12
e) Adjusted Beginning Balance (F1c + F1d)			40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	8
2) Ending Balance, June 30 (E + F1e)			45,789,173.91	314,601.44	46,103,775.35	49,997,211.91	152,371.44	50,149,583.35	
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0
Revolving Cash		9712	401,261.72	0.00	401,261.72	401,262.72	0.00	401,262.72	0
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0
All Others		9740	0.00	314,601.96	314,601.96	0.00	152,371.96	152,371.96	-51
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Commitments									
d) Assigned									
Other Assignments		9780	7,979,813.25	0.00	7,979,813.25	14,127,209.00	0.00	14,127,209.00	77
Mandated/Common Core - One time funding	0000	9780				11,698,202.00		11,698,202.00	
Startup for new elementary - supplies/materials	0000	9780				2,000,000.00		2,000,000.00	
G.A.S.B. 16	0000	9780				429,007.00		429,007.00	
Mandated/Common core One Time Funding	0000	9780	7,550,806.25		7,550,806.25				
G.A.S.B. 16 Vac Accrual	0000	9780	429,007.00		429,007.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,624,293.88	0.00	6,624,293.88	6,778,378.00	0.00	6,778,378.00	2
Unassigned/Unappropriated Amount		9790	30,758,805.06	(0.52)	30,758,804.54	28,665,362.19	(0.52)	28,665,361.67	-6

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	52,269,514.12	(1,776,753.73)	50,492,760.39			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,289,272.35	3,961,216.48	5,250,488.83			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	227,001.69	0.00	227,001.69			
6) Stores		9320	401,261.72	0.00	401,261.72			
7) Prepaid Expenditures		9330	11,223.00	0.00	11,223.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			54,223,272.88	2,184,462.75	56,407,735.63			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	12,382,570.54	1,553,467.43	13,936,037.97			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	1,401,529.43	0.00	1,401,529.43			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	33,732.88	33,732.88			
6) TOTAL, LIABILITIES			13,784,099.97	1,587,200.31	15,371,300.28			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	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)	
			40,439,172.91	597,262.44	41,036,435.35				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	134,310,182.00	0.00	134,310,182.00	148,842,498.00	0.00	148,842,498.00	10.8%
Education Protection Account State Aid - Current Year		8012	26,075,599.00	0.00	26,075,599.00	25,346,058.00	0.00	25,346,058.00	-2.8%
State Aid - Prior Years		8019	(150,713.00)	0.00	(150,713.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	273,593.00	0.00	273,593.00	273,593.00	0.00	273,593.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	23,424,911.00	0.00	23,424,911.00	23,430,353.00	0.00	23,430,353.00	0.0%
Unsecured Roll Taxes		8042	771,538.00	0.00	771,538.00	771,538.00	0.00	771,538.00	0.0%
Prior Years' Taxes		8043	(694,269.00)	0.00	(694,269.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	229,313.00	0.00	229,313.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,178,541.00)	0.00	(3,178,541.00)	(3,178,541.00)	0.00	(3,178,541.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	580,633.00	0.00	580,633.00	624,209.00	0.00	624,209.00	7.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			181,642,246.00	0.00	181,642,246.00	196,109,708.00	0.00	196,109,708.00	8.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(750,000.00)		(750,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(995,223.00)	0.00	(995,223.00)	(1,196,006.00)	0.00	(1,196,006.00)	20.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			179,897,023.00	0.00	179,897,023.00	194,913,702.00	0.00	194,913,702.00	8.3%
<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	1,260,921.00	1,260,921.00	0.00	1,260,921.00	1,260,921.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		8,850,737.00	8,850,737.00		7,270,344.00	7,270,344.00	-17.9%
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		1,592,931.00	1,592,931.00		907,687.00	907,687.00	-43.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		953,048.00	953,048.00		557,812.00	557,812.00	-41.5%
				0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290							
	3012-3020, 3030-3199, 4036-4126, 5510	8290		3,244,397.00	3,244,397.00		2,838,427.00	2,838,427.00	-12.5%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		212,829.00	212,829.00		212,829.00	212,829.00	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	158,892.00	449,734.00	608,626.00	0.00	447,784.00	447,784.00	-26.4%
TOTAL, FEDERAL REVENUE			158,892.00	16,564,597.00	16,723,489.00	0.00	13,495,804.00	13,495,804.00	-19.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		76,751.00	76,751.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,646,946.00	0.00	10,646,946.00	4,822,818.00	0.00	4,822,818.00	-54.7%
Lottery - Unrestricted and Instructional Materials		8560	2,806,819.00	887,307.00	3,694,126.00	2,739,101.00	802,165.00	3,541,266.00	-4.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,899,855.00	1,899,855.00		1,899,855.00	1,899,855.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	76,874.00	6,744,023.00	6,820,897.00	70,000.00	6,496,069.00	6,566,069.00	-3.7%
TOTAL, OTHER STATE REVENUE			13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%

Description	2015-16 Estimated Actuals		2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	5,000.00	0.00	5,000.00	3,000.00	0.00	3,000.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	62,858.00	0.00	62,858.00	60,000.00	0.00	60,000.00
Interest	290,000.00	0.00	290,000.00	300,000.00	0.00	300,000.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	311,000.00	295,842.00	606,842.00	316,000.00	0.00	316,000.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue						
Plus: Misc Funds Non-LCFF						
California Dept of Education						
SACS Financial Reporting Software - 2016.1.0						
File: fund-a (Rev 03/22/2016)						

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	589,170.00	654,006.00	1,243,176.00	391,995.00	0.00	391,995.00	-68.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,860,472.00	3,860,472.00		3,651,217.00	3,651,217.00	-5.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
TOTAL, REVENUES			194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	60,017,049.00	7,100,380.00	67,117,429.00	60,678,323.00	7,265,759.00	67,944,082.00	1.2%
Certificated Pupil Support Salaries		1200	4,645,296.00	1,185,047.00	5,830,343.00	5,714,941.00	812,061.00	6,527,002.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,225,142.00	1,359,039.00	9,584,181.00	8,723,911.00	1,406,632.00	10,130,543.00	5.7%
Other Certificated Salaries		1900	3,000,999.00	543,876.00	3,544,875.00	3,466,818.00	261,306.00	3,728,124.00	5.2%
TOTAL, CERTIFICATED SALARIES			75,888,486.00	10,188,342.00	86,076,828.00	78,583,993.00	9,745,758.00	88,329,751.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,787,685.00	2,225,300.00	4,012,985.00	2,032,933.00	2,398,208.00	4,431,141.00	10.4%
Classified Support Salaries		2200	8,345,312.00	1,648,023.00	9,993,335.00	8,700,923.00	1,674,609.00	10,375,532.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	1,572,040.00	145,398.00	1,717,438.00	1,691,824.00	148,725.00	1,840,549.00	7.2%
Clerical, Technical and Office Salaries		2400	7,578,285.00	537,521.00	8,115,806.00	7,854,312.00	534,065.00	8,388,377.00	3.4%
Other Classified Salaries		2900	1,760,652.00	182,260.00	1,942,912.00	2,130,800.00	110,504.00	2,241,304.00	15.4%
TOTAL, CLASSIFIED SALARIES			21,043,974.00	4,738,502.00	25,782,476.00	22,410,792.00	4,866,111.00	27,276,903.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,058,142.00	5,812,684.00	13,870,826.00	9,637,553.00	7,562,841.00	17,200,394.00	24.0%
PERS		3201-3202	2,283,258.00	510,419.00	2,793,677.00	2,812,837.00	620,543.00	3,433,380.00	22.9%
OASDI/Medicare/Alternative		3301-3302	2,787,808.00	531,472.00	3,319,280.00	2,912,223.00	527,789.00	3,440,012.00	3.6%
Health and Welfare Benefits		3401-3402	22,429,174.00	3,790,256.00	26,219,430.00	24,586,362.00	3,975,244.00	28,561,606.00	8.9%
Unemployment Insurance		3501-3502	48,714.00	7,478.00	56,192.00	50,519.00	7,309.00	57,828.00	2.9%
Workers' Compensation		3601-3602	1,779,873.00	270,170.00	2,050,043.00	1,763,589.00	254,774.00	2,018,363.00	-1.5%
OPEB, Allocated		3701-3702	1,858,129.00	282,554.00	2,140,683.00	1,919,657.00	277,565.00	2,197,222.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	183,072.00	9,224.00	192,296.00	591,449.00	7,955.00	599,404.00	211.7%
TOTAL, EMPLOYEE BENEFITS			39,428,170.00	11,214,257.00	50,642,427.00	44,274,189.00	13,234,020.00	57,508,209.00	13.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,820,232.00	676,040.00	2,496,272.00	2,739,101.00	802,165.00	3,541,266.00	41.9%
Books and Other Reference Materials		4200	20,610.00	363,590.00	384,200.00	67,300.00	127,033.00	194,333.00	-49.4%
Materials and Supplies		4300	6,685,698.00	5,761,362.00	12,447,060.00	7,497,027.00	5,411,072.00	12,908,099.00	3.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,194,440.00	648,811.00	1,843,251.00	399,618.00	206,388.00	606,006.00	-67.1%
Food		4700	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,721,680.00	7,449,803.00	17,171,483.00	10,703,046.00	6,546,658.00	17,249,704.00	0.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	487,324.00	5,255,800.00	5,743,124.00	249,993.00	1,765,895.00	2,015,888.00	-64.9%
Travel and Conferences		5200	978,606.00	1,023,650.00	2,002,256.00	537,010.00	188,163.00	725,173.00	-63.8%
Dues and Memberships		5300	56,917.00	11,277.00	68,194.00	33,042.00	10,541.00	43,583.00	-36.1%
Insurance		5400 - 5450	799,950.00	3,500.00	803,450.00	816,693.00	0.00	816,693.00	1.6%
Operations and Housekeeping Services		5500	3,085,713.00	24.00	3,085,737.00	3,357,481.00	0.00	3,357,481.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,630,529.00	478,395.00	2,108,924.00	1,470,322.00	1,749,635.00	3,219,957.00	52.7%
Transfers of Direct Costs		5710	(499,746.00)	499,746.00	0.00	(205,466.00)	205,466.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(87,556.00)	(36,239.00)	(123,795.00)	(93,796.00)	0.00	(93,796.00)	-24.2%
Professional/Consulting Services and Operating Expenditures		5800	4,951,060.00	1,510,989.00	6,462,049.00	4,396,794.00	1,640,477.00	6,037,271.00	-6.6%
Communications		5900	488,637.00	23,192.00	511,829.00	391,121.00	1,240.00	392,361.00	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,891,434.00	8,770,334.00	20,661,768.00	10,953,194.00	5,561,417.00	16,514,611.00	-20.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	43,800.00	0.00	43,800.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	675,331.00	67,199.00	742,530.00	100,000.00	180,000.00	280,000.00	-62.3%
Buildings and Improvements of Buildings		6200	731,843.00	203,564.00	935,407.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	910,784.00	180,796.00	1,091,580.00	2,569,029.00	110,000.00	2,679,029.00	145.4%
Equipment Replacement		6500	2,721,748.00	525,757.00	3,247,505.00	1,792,000.00	0.00	1,792,000.00	-44.8%
TOTAL CAPITAL OUTLAY			5,083,506.00	977,316.00	6,060,822.00	4,461,029.00	290,000.00	4,751,029.00	-21.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,083,419.00	667,557.00	2,750,976.00	2,399,774.00	632,000.00	3,031,774.00	10.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description		2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others	Resource Codes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service	Object Codes							
Debt Service - Interest	7299	155,610.00	0.00	155,610.00	127,695.00	0.00	127,695.00	-17.9%
Other Debt Service - Principal	7438	645,167.00	0.00	645,167.00	673,082.00	0.00	673,082.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7439	2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(833,796.00)	833,796.00	0.00	(1,126,502.00)	1,126,502.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(653,141.00)	0.00	(653,141.00)	(701,057.00)	0.00	(701,057.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(1,486,937.00)	833,796.00	(653,141.00)	(1,827,559.00)	1,126,502.00	(701,057.00)	7.3%
TOTAL, EXPENDITURES		164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	20,000.00	30,000.00	0.00	30,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	30,000.00	0.00	30,000.00	50.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	10,977,284.00	0.00	10,977,284.00	11,177,217.00	0.00	11,177,217.00	1.8%
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	510,231.00	510,231.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	0.00	11,177,217.00	-2.7%
OTHER SOURCES/USES									
SOURCES									
Slate 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	29,701.00	29,701.00	0.00	0.00	0.00	-100.0%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	29,701.00	29,701.00	0.00	0.00	0.00	-100.0%
<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	7,865.00	0.00	7,865.00	7,000.00	0.00	7,000.00	-11.0%
(d) TOTAL USES			7,865.00	0.00	7,865.00	7,000.00	0.00	7,000.00	-11.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	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			(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	179,897,023.00	0.00	179,897,023.00	194,913,702.00	0.00	194,913,702.00	8.3%
2) Federal Revenue		8100-8299	158,892.00	16,564,597.00	16,723,489.00	0.00	13,495,804.00	13,495,804.00	-19.3%
3) Other State Revenue		8300-8599	13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%
4) Other Local Revenue		8600-8799	1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
5) TOTAL REVENUES			194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		92,535,866.00	30,556,734.00	123,092,600.00	96,565,983.00	28,454,607.00	125,020,570.00	1.6%
2) Instruction - Related Services	2000-2999		21,302,572.00	4,906,891.00	26,209,463.00	23,694,059.00	4,232,175.00	27,926,234.00	6.6%
3) Pupil Services	3000-3999		16,617,630.00	2,631,016.00	19,248,646.00	17,870,868.00	1,712,770.00	19,583,638.00	1.7%
4) Ancillary Services	4000-4999		3,197,537.00	58,701.00	3,256,238.00	3,140,627.00	65,238.00	3,205,865.00	-1.5%
5) Community Services	5000-5999		33,086.00	593.00	33,679.00	18,000.00	368.00	18,368.00	-45.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	167,833.00	0.00	167,833.00	Neu
7) General Administration	7000-7999		11,197,200.00	913,599.00	12,110,799.00	12,710,831.00	1,198,832.00	13,909,663.00	14.9%
8) Plant Services	8000-8999		16,686,422.00	5,104,816.00	21,791,238.00	15,390,503.00	5,706,476.00	21,096,979.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
10) TOTAL EXPENDITURES			164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			30,370,073.00	(13,857,054.00)	16,513,019.00	30,857,381.00	(15,657,356.00)	15,200,025.00	-8.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	30,000.00	0.00	30,000.00	50.0%
b) Transfers Out		7600-7629	10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	0.00	11,177,217.00	-2.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	29,701.00	29,701.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	7,865.00	0.00	7,865.00	7,000.00	0.00	7,000.00	-11.0%
3) Contributions		8980-8999	(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5%

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>			5,350,001.00	(282,661.00)	5,067,340.00	4,208,038.00	(162,230.00)	4,045,808.00	-20.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
2) Ending Balance, June 30 (E + F1e)			45,789,173.91	314,601.44	46,103,775.35	49,997,211.91	152,371.44	50,149,583.35	8.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	401,261.72	0.00	401,261.72	401,262.72	0.00	401,262.72	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	314,601.96	314,601.96	0.00	152,371.96	152,371.96	-51.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,979,813.25	0.00	7,979,813.25	14,127,209.00	0.00	14,127,209.00	77.0%
Mandated/Common Core - One time funding	0000	9780				11,698,202.00		11,698,202.00	
Startup for new elementary - supplies/materials	0000	9780				2,000,000.00		2,000,000.00	
G.A.S.B. 16	0000	9780				429,007.00		429,007.00	
Mandated/Common core One Time Funding	0000	9780	7,550,806.25		7,550,806.25				
G.A.S.B. 16 Vac Accrual	0000	9780	429,007.00		429,007.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,624,293.88	0.00	6,624,293.88	6,778,378.00	0.00	6,778,378.00	2.3%
Unassigned/Unappropriated Amount		9790	30,758,805.06	(0.52)	30,758,804.54	28,665,362.19	(0.52)	28,665,361.67	-6.8%

# Budget Commitments



Technology 15,000 device plan	\$	2,775,566.00
Site Priority Needs	\$	1,000,000.00
Equipment & Furniture Replacement Plan	\$	1,437,000.00
Staff Development \$500 per FTE	\$	900,000.00
Summer School	\$	1,002,169.00
Textbooks	\$	3,000,000.00
School Bus Replacement	\$	1,085,000.00

# Madera Unified School District 2016-17

	2014-15	2015-16	2016-17	2016-17
	Actuals	Estimated Actuals	Preliminary Budget	Adopted Budget
	6/30/2015	4-1-2016	7-1-2016	7-1-2016
<b>ENDING Balance June 30</b>				
	\$ 41,036,435	\$ 46,103,775	\$ 50,149,583	
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
<b>Nonspendable: Stores, Rev Cash</b>				
	\$ 437,485	\$ 426,262	\$ 426,261	
<b>Restricted</b>				
-Carryover, Other Local Projects				
<b>Committed:</b>				
<b>Assigned:</b>				
-Startup for new elementary schools/materials				
-District Safety Program	\$ 56,002		\$ 2,000,000	
-Equip Replacement	\$ 445,769			
-Technology Infrastructure	\$ 2,340,114	-		
-Textbooks	\$ 2,149,104	-		
-Mandated One Time Funding	\$ 1,439,581	7,550,806	\$ 11,698,202	
-G.A.S.B. 16	\$ 429,007	429,007	\$ 429,007	
-Textbooks Lottery Funding	\$ 1,225,980	-		
<b>Total Other Assignment</b>	\$ 8,085,558	\$ 7,979,813	\$ 14,127,209	\$ -
<b>Unassigned/Unappropriated</b>				
Unassigned/Unappropriated + 3% Reserve	\$ 5,560,166	\$ 6,624,293	\$ 6,778,377	
Unassigned/Unappropriated Amount	\$ 26,355,964	\$ 30,758,806	\$ 28,665,363	
<b>% Reserve (Includes 3% Required)</b>	<b>17.2%</b>	<b>16.8%</b>	<b>15.7%</b>	

## Facilities Needs 12 Year Plan



- 5% - \$11,117,000 set aside in Fund 40 & 41 for new construction and repairs to facilities above Routine Restricted Maintenance
  - 90% set aside for new construction of an Elementary School and High School
  - 10% set aside for repairs for all school sites



July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

20 65243 0000000  
Form 01

Madera Unified  
Madera County

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	0.29	0.29
6300	Lottery: Instructional Materials	0.21	0.21
6382	California Career Pathways Trust	314,601.46	152,371.46
Total, Restricted Balance		314,601.96	152,371.96



# Other Funds



Fund	Description	Projected Beginning Balance 16-17	Projected Revenue	Projected Expense	Other Sources	Ending Balance
11	Adult Education	\$ 638,278	\$ 1,298,357	\$ 1,734,634		\$ 202,001
12	Child Development	\$ -	\$ 2,215,121	\$ 2,215,121		\$ -
13	Child Nutrition	\$ 2,633,021	\$ 12,377,479	\$ 12,116,385		\$ 2,894,115
21	Building Fund (Bond Proceeds)	\$ 9,863,438	\$ 94,000	\$ 9,957,438		\$ -
25	Developer Fees	\$ 6,487,753	\$ 1,275,000		\$ (359,425)	\$ 7,403,328
27	Redevelopment Agency	\$ 189,485	\$ 802,277		\$ (801,077)	\$ 190,685
35	County School Facilities	\$ 1,117,232	\$ 20,000	\$ -		\$ 1,137,232
40	Special Reserve Capital	\$ -	\$ -	\$ 1,117,722	\$ 1,117,722	\$ -
41	Special Reserve Building	\$ 19,982,593	\$ -		\$ 10,059,495	\$ 30,042,088
56	Debt Service	\$ 765,798	\$ 2,500	\$ 1,185,210	\$ 1,185,210	\$ 768,298
73-75	Foundation Scholarship	\$ 41,414	\$ 400			\$ 41,814

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	194,265.00	194,265.00	0.0%
3) Other State Revenue		8300-8599	1,064,863.00	1,011,628.00	-5.0%
4) Other Local Revenue		8600-8799	121,599.00	92,464.00	-24.0%
5) TOTAL, REVENUES			1,380,727.00	1,298,357.00	-6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	496,989.00	460,364.00	-7.4%
2) Classified Salaries		2000-2999	185,436.00	173,182.00	-6.6%
3) Employee Benefits		3000-3999	260,265.00	234,853.00	-9.8%
4) Books and Supplies		4000-4999	672,999.00	120,103.00	-82.2%
5) Services and Other Operating Expenditures		5000-5999	153,756.00	292,117.00	90.0%
6) Capital Outlay		6000-6999	5,000.00	400,000.00	7900.0%
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	4,489.00	54,015.00	1103.3%
9) TOTAL, EXPENDITURES			1,778,934.00	1,734,634.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(398,207.00)	(436,277.00)	9.6%
<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>			(398,207.00)	(436,277.00)	9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,036,484.74	638,277.74	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,484.74	638,277.74	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	638,277.74	-38.4%
2) Ending Balance, June 30 (E + F1e)			638,277.74	202,000.74	-68.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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	0.59	0.59	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	636,277.15	202,000.15	-68.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	659,829.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	289,631.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,204.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,054,665.14		
<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	16,461.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,718.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,180.40		
<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)			1,036,484.74		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	1,689.00	1,689.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	192,576.00	192,576.00	0.0%
TOTAL, FEDERAL REVENUE			194,265.00	194,265.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	22,902.00	22,902.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,041,961.00	988,726.00	-5.1%
TOTAL, OTHER STATE REVENUE			1,064,863.00	1,011,628.00	-5.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,721.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	22,310.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	92,568.00	92,464.00	-0.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>121,599.00</b>	<b>92,464.00</b>	<b>-24.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,380,727.00</b>	<b>1,298,357.00</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	387,069.00	352,435.00	-8.9%
Certificated Pupil Support Salaries		1200	5,854.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,066.00	107,929.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			496,989.00	460,364.00	-7.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	21,057.00	19,755.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,282.00	134,432.00	-5.5%
Other Classified Salaries		2900	22,097.00	18,995.00	-14.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			185,436.00	173,182.00	-6.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	92,481.00	92,068.00	-0.4%
PERS		3201-3202	15,893.00	15,935.00	0.3%
OASDI/Medicare/Alternative		3301-3302	24,704.00	19,921.00	-19.4%
Health and Welfare Benefits		3401-3402	101,732.00	83,530.00	-17.9%
Unemployment Insurance		3501-3502	344.00	317.00	-7.8%
Workers' Compensation		3601-3602	12,204.00	11,047.00	-9.5%
OPEB, Allocated		3701-3702	12,907.00	12,035.00	-6.8%
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>			260,265.00	234,853.00	-9.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	3,085.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,195.00	5,000.00	318.4%
Materials and Supplies		4300	650,956.00	115,103.00	-82.3%
Noncapitalized Equipment		4400	17,763.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			672,999.00	120,103.00	-82.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,682.00	10,000.00	-43.4%
Dues and Memberships		5300	1,606.00	0.00	-100.0%
Insurance		5400-5450	2,542.00	2,598.00	2.2%
Operations and Housekeeping Services		5500	27,000.00	22,000.00	-18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	204,000.00	3823.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,336.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	89,240.00	53,369.00	-40.2%
Communications		5900	2,150.00	150.00	-93.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,756.00</b>	<b>292,117.00</b>	<b>90.0%</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	5,000.00	400,000.00	7900.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>400,000.00</b>	<b>7900.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,489.00	54,015.00	1103.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			4,489.00	54,015.00	1103.3%
<b>TOTAL, EXPENDITURES</b>			1,778,934.00	1,734,634.00	-2.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	194,265.00	194,265.00	0.0%
3) Other State Revenue		8300-8599	1,064,863.00	1,011,628.00	-5.0%
4) Other Local Revenue		8600-8799	121,599.00	92,464.00	-24.0%
5) TOTAL, REVENUES			1,380,727.00	1,298,357.00	-6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,253,409.00	628,681.00	-49.8%
2) Instruction - Related Services	2000-2999		402,811.00	365,348.00	-9.3%
3) Pupil Services	3000-3999		6,821.00	0.00	-100.0%
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		4,489.00	54,015.00	1103.3%
8) Plant Services	8000-8999		111,404.00	686,590.00	516.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,778,934.00	1,734,634.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(398,207.00)	(436,277.00)	9.6%
<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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(398,207.00)	(436,277.00)	9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,036,484.74	638,277.74	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,484.74	638,277.74	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	638,277.74	-38.4%
2) Ending Balance, June 30 (E + F1e)			638,277.74	202,000.74	-68.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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	0.59	0.59	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	636,277.15	202,000.15	-68.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	0.59	0.59
Total, Restricted Balance		0.59	0.59

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	2,231,280.00	2,131,988.00	-4.5%
4) Other Local Revenue		8600-8799	91,103.00	83,133.00	-8.7%
5) TOTAL, REVENUES			2,322,383.00	2,215,121.00	-4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	703,640.00	689,134.00	-2.1%
2) Classified Salaries		2000-2999	518,739.00	521,649.00	0.6%
3) Employee Benefits		3000-3999	504,702.00	553,803.00	9.7%
4) Books and Supplies		4000-4999	557,283.00	271,600.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	95,930.00	35,850.00	-62.6%
6) Capital Outlay		6000-6999	38,574.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,632.00	109,350.00	12.0%
9) TOTAL, EXPENDITURES			2,550,235.00	2,215,121.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(227,852.00)	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>			(227,852.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,852.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	0.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.08	0.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	69,419.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	391,094.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			460,540.92		
<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	32,367.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,321.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			232,688.84		
<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)			227,852.08		



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>			0.00	0.00	0.0%
<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	2,092,477.00	2,092,477.00	0.0%
All Other State Revenue	All Other	8590	138,803.00	39,511.00	-71.5%
<b>TOTAL, OTHER STATE REVENUE</b>			2,231,280.00	2,131,988.00	-4.5%
<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	725.00	0.00	-100.0%
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	90,378.00	83,133.00	-8.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			91,103.00	83,133.00	-8.7%
<b>TOTAL, REVENUES</b>			2,322,383.00	2,215,121.00	-4.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	586,077.00	568,279.00	-3.0%
Certificated Pupil Support Salaries		1200	25,319.00	26,066.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,244.00	94,789.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>703,640.00</b>	<b>689,134.00</b>	<b>-2.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	415,467.00	432,300.00	4.1%
Classified Support Salaries		2200	15,482.00	11,020.00	-28.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,468.00	36,230.00	2.1%
Other Classified Salaries		2900	52,322.00	42,099.00	-19.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>518,739.00</b>	<b>521,649.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	78,130.00	111,021.00	42.1%
PERS		3201-3202	47,050.00	55,382.00	17.7%
OASDI/Medicare/Alternative		3301-3302	58,942.00	58,671.00	-0.5%
Health and Welfare Benefits		3401-3402	276,904.00	284,002.00	2.6%
Unemployment Insurance		3501-3502	579.00	607.00	4.8%
Workers' Compensation		3601-3602	21,098.00	21,116.00	0.1%
OPEB, Allocated		3701-3702	21,999.00	23,004.00	4.6%
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>504,702.00</b>	<b>553,803.00</b>	<b>9.7%</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	19,221.00	14,690.00	-23.6%
Materials and Supplies		4300	490,132.00	252,910.00	-48.4%
Noncapitalized Equipment		4400	47,930.00	4,000.00	-91.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>557,283.00</b>	<b>271,600.00</b>	<b>-51.3%</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	10,088.00	6,000.00	-40.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,578.00	21,046.00	44.4%
Professional/Consulting Services and Operating Expenditures		5800	70,260.00	7,784.00	-88.9%
Communications		5900	4.00	20.00	400.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,930.00</b>	<b>35,850.00</b>	<b>-62.6%</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	38,574.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>38,574.00</b>	<b>0.00</b>	<b>-100.0%</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	33,735.00	33,735.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,735.00</b>	<b>33,735.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	97,632.00	109,350.00	12.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>97,632.00</b>	<b>109,350.00</b>	<b>12.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,550,235.00</b>	<b>2,215,121.00</b>	<b>-13.1%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	2,231,280.00	2,131,988.00	-4.5%
4) Other Local Revenue		8600-8799	91,103.00	83,133.00	-8.7%
5) TOTAL, REVENUES			2,322,383.00	2,215,121.00	-4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,019,152.00	1,734,153.00	-14.1%
2) Instruction - Related Services	2000-2999		284,825.00	277,377.00	-2.6%
3) Pupil Services	3000-3999		35,997.00	38,045.00	5.7%
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		97,632.00	109,350.00	12.0%
8) Plant Services	8000-8999		78,894.00	22,461.00	-71.5%
9) Other Outgo	9000-9999	Except 7600-7699	33,735.00	33,735.00	0.0%
10) TOTAL, EXPENDITURES			2,550,235.00	2,215,121.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(227,852.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(227,852.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,852.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	0.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.08	0.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	0.08	0.08
Total, Restricted Balance		0.08	0.08

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	9,815,897.00	11,325,472.00	15.4%
3) Other State Revenue		8300-8599	750,441.00	870,110.00	15.9%
4) Other Local Revenue		8600-8799	193,127.00	181,897.00	-5.8%
5) TOTAL, REVENUES			10,759,465.00	12,377,479.00	15.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,110,583.00	3,063,313.00	-1.5%
3) Employee Benefits		3000-3999	1,712,128.00	1,904,888.00	11.3%
4) Books and Supplies		4000-4999	5,988,073.00	5,595,500.00	-6.6%
5) Services and Other Operating Expenditures		5000-5999	467,660.00	364,992.00	-22.0%
6) Capital Outlay		6000-6999	606,318.00	650,000.00	7.2%
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	551,020.00	537,692.00	-2.4%
9) TOTAL, EXPENDITURES			12,435,782.00	12,116,385.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,676,317.00)	261,094.00	-115.6%
<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>			(1,676,317.00)	261,094.00	-115.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,309,338.12	2,633,021.12	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,309,338.12	2,633,021.12	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	2,633,021.12	-38.9%
2) Ending Balance, June 30 (E + F1e)			2,633,021.12	2,894,115.12	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	0.00	-100.0%
Stores		9712	219,479.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,410,401.39	2,894,115.12	20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,515,956.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	14,851.26		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,608,493.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,176.22		
6) Stores		9320	219,479.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,400,097.21		
<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	84,669.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,090.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			90,759.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			4,309,338.12		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,815,897.00	11,325,472.00	15.4%
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>9,815,897.00</b>	<b>11,325,472.00</b>	<b>15.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	750,441.00	870,110.00	15.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>750,441.00</b>	<b>870,110.00</b>	<b>15.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	148,127.00	132,915.00	-10.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,041.00	0.8%
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	40,000.00	43,941.00	9.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>193,127.00</b>	<b>181,897.00</b>	<b>-5.8%</b>
<b>TOTAL, REVENUES</b>			<b>10,759,465.00</b>	<b>12,377,479.00</b>	<b>15.0%</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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,403,319.00	2,414,710.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	240,572.00	251,642.00	4.6%
Clerical, Technical and Office Salaries		2400	466,692.00	396,961.00	-14.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,110,583.00	3,063,313.00	-1.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	274,981.00	333,134.00	21.1%
OASDI/Medicare/Alternative		3301-3302	233,325.00	234,352.00	0.4%
Health and Welfare Benefits		3401-3402	1,078,527.00	1,215,275.00	12.7%
Unemployment Insurance		3501-3502	1,527.00	1,531.00	0.3%
Workers' Compensation		3601-3602	55,834.00	53,425.00	-4.3%
OPEB, Allocated		3701-3702	58,063.00	58,206.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,871.00	8,965.00	-9.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,712,128.00	1,904,888.00	11.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	570,085.00	556,500.00	-2.4%
Noncapitalized Equipment		4400	75,109.00	121,000.00	61.1%
Food		4700	5,342,879.00	4,918,000.00	-8.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,988,073.00	5,595,500.00	-6.6%

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	34,817.00	16,000.00	-54.0%
Dues and Memberships		5300	2,800.00	3,000.00	7.1%
Insurance		5400-5450	10,998.00	11,242.00	2.2%
Operations and Housekeeping Services		5500	101,841.00	80,000.00	-21.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,734.00	81,000.00	-28.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,881.00	72,750.00	-27.9%
Professional/Consulting Services and Operating Expenditures		5800	91,000.00	100,500.00	10.4%
Communications		5900	12,589.00	500.00	-96.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>467,660.00</b>	<b>364,992.00</b>	<b>-22.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	556,318.00	600,000.00	7.9%
Equipment Replacement		6500	50,000.00	50,000.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>606,318.00</b>	<b>650,000.00</b>	<b>7.2%</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	551,020.00	537,692.00	-2.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>551,020.00</b>	<b>537,692.00</b>	<b>-2.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,435,782.00</b>	<b>12,116,385.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	9,815,897.00	11,325,472.00	15.4%
3) Other State Revenue		8300-8599	750,441.00	870,110.00	15.9%
4) Other Local Revenue		8600-8799	193,127.00	181,897.00	-5.8%
5) TOTAL, REVENUES			10,759,465.00	12,377,479.00	15.0%
<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		11,497,888.00	11,264,213.00	-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		551,020.00	537,692.00	-2.4%
8) Plant Services	8000-8999		386,874.00	314,480.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,435,782.00	12,116,385.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,676,317.00)	261,094.00	-115.6%
<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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,676,317.00)	261,094.00	-115.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,309,338.12	2,633,021.12	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,309,338.12	2,633,021.12	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	2,633,021.12	-38.9%
2) Ending Balance, June 30 (E + F1e)			2,633,021.12	2,894,115.12	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	0.00	-100.0%
Stores		9712	219,479.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,410,401.39	2,894,115.12	20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk)	2,410,401.39	2,894,115.12
Total, Restricted Balance		2,410,401.39	2,894,115.12

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	750,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			751,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	467,607.00	0.00	-100.0%
6) Capital Outlay		6000-6999	793,624.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,261,231.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(510,231.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	510,231.00	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			510,231.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	54,179.12		
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	1,294,302.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,348,481.73		
<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	39,702.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,308,779.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,348,481.73		
<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>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	750,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			750,000.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			751,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	467,607.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			467,607.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	98,316.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	695,308.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			793,624.00	0.00	-100.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,261,231.00	0.00	-100.0%

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	510,231.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			510,231.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			510,231.00	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	750,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			751,000.00	0.00	-100.0%
<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		1,261,231.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,261,231.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(510,231.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	510,231.00	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			510,231.00	0.00	-100.0%

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

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	69,000.00	94,000.00	36.2%
5) TOTAL, REVENUES			69,000.00	94,000.00	36.2%
<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	64,232.00	0.00	-100.0%
6) Capital Outlay		6000-6999	14,028,952.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,093,184.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,024,184.00)	94,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,233,556.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,233,556.00	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>			(2,790,628.00)	94,000.00	-103.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,654,066.37	9,863,438.37	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,066.37	9,863,438.37	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	9,863,438.37	-22.1%
2) Ending Balance, June 30 (E + F1e)			9,863,438.37	9,957,438.37	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,863,438.37	9,957,438.37	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,316,057.34		
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			13,316,057.34		
<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	661,990.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			661,990.97		
<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)			12,654,066.37		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	69,000.00	94,000.00	36.2%
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>			69,000.00	94,000.00	36.2%
<b>TOTAL, REVENUES</b>			69,000.00	94,000.00	36.2%

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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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	2,121.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	62,111.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>64,232.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,249,305.00	0.00	-100.0%
Land Improvements		6170	72,458.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,645,668.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	61,521.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,028,952.00</b>	<b>0.00</b>	<b>-100.0%</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					
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>14,093,184.00</b>	<b>0.00</b>	<b>-100.0%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	11,233,556.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			11,233,556.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			11,233,556.00	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	69,000.00	94,000.00	36.2%
5) TOTAL, REVENUES			69,000.00	94,000.00	36.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		14,093,184.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,093,184.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,024,184.00)	94,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,233,556.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,233,556.00	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>			(2,790,628.00)	94,000.00	-103.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,654,066.37	9,863,438.37	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,066.37	9,863,438.37	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	9,863,438.37	-22.1%
2) Ending Balance, June 30 (E + F1e)			9,863,438.37	9,957,438.37	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,863,438.37	9,957,438.37	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	9,863,438.37	9,957,438.37
Total, Restricted Balance		9,863,438.37	9,957,438.37

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	2,072,277.00	2,132,285.00	2.9%
5) TOTAL, REVENUES			2,072,277.00	2,132,285.00	2.9%
<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	15,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,550.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,056,727.00	2,132,285.00	3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,219,540.00	1,215,210.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,219,540.00)	(1,215,210.00)	-0.4%

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>			837,187.00	917,075.00	9.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,840,051.40	6,677,238.40	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	6,677,238.40	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	6,677,238.40	14.3%
2) Ending Balance, June 30 (E + F1e)			6,677,238.40	7,594,313.40	13.7%
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	6,487,753.34	7,403,328.34	14.1%
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	189,485.06	190,985.06	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,834,269.62		
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	5,812.24		
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			5,840,081.86		
<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	30.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30.46		
<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)			5,840,051.40		



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	801,077.00	855,785.00	6.8%
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	21,200.00	26,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,250,000.00	1,250,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,072,277.00	2,132,285.00	2.9%
<b>TOTAL, REVENUES</b>			2,072,277.00	2,132,285.00	2.9%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,550.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>15,550.00</b>	<b>0.00</b>	<b>-100.0%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	16,400.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,203,140.00	1,215,210.00	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,219,540.00	1,215,210.00	-0.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,219,540.00)	(1,215,210.00)	-0.4%

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	2,072,277.00	2,132,285.00	2.9%
5) TOTAL, REVENUES			2,072,277.00	2,132,285.00	2.9%
<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		15,550.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,550.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,056,727.00	2,132,285.00	3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,219,540.00	1,215,210.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,219,540.00)	(1,215,210.00)	-0.4%

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>			837,187.00	917,075.00	9.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,840,051.40	6,677,238.40	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	6,677,238.40	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	6,677,238.40	14.3%
2) Ending Balance, June 30 (E + F1e)			6,677,238.40	7,594,313.40	13.7%
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	6,487,753.34	7,403,328.34	14.1%
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	189,485.06	190,985.06	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	6,487,753.34	7,403,328.34
Total, Restricted Balance		6,487,753.34	7,403,328.34

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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,759,746.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,763,746.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,743,746.00)	20,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,400.00	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			16,400.00	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>			(2,727,346.00)	20,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,844,578.02	1,117,232.02	-70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	1,117,232.02	-70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	1,117,232.02	-70.9%
2) Ending Balance, June 30 (E + F1e)			1,117,232.02	1,137,232.02	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,400.51	16,400.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,100,831.51	1,120,831.51	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,376,218.27		
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	661,990.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,038,209.24		
<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	193,631.22		
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			193,631.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,844,578.02		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	20,000.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	20,000.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,000.00	0.00	-100.0%
<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	2,759,733.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			2,759,746.00	0.00	-100.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,763,746.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	16,400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,400.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			16,400.00	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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	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		2,763,746.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,763,746.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,743,746.00)	20,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,400.00	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			16,400.00	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>			(2,727,346.00)	20,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,844,578.02	1,117,232.02	-70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	1,117,232.02	-70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	1,117,232.02	-70.9%
2) Ending Balance, June 30 (E + F1e)			1,117,232.02	1,137,232.02	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,400.51	16,400.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,100,831.51	1,120,831.51	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
7710	State School Facilities Projects	0.51	0.51
9010	Other Restricted Local	16,400.00	16,400.00
Total, Restricted Balance		16,400.51	16,400.51

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	60,000.00	53,000.00	-11.7%
5) TOTAL, REVENUES			60,000.00	53,000.00	-11.7%
<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	637.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	88,735.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,758,692.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,848,064.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,788,064.00)	53,000.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,977,284.00	11,177,217.00	1.8%
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			10,977,284.00	11,177,217.00	1.8%

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>			6,189,220.00	11,230,217.00	81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,793,373.02	19,982,593.02	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	19,982,593.02	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	19,982,593.02	44.9%
2) Ending Balance, June 30 (E + F1e)			19,982,593.02	31,212,810.02	56.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,982,593.02	31,212,810.02	56.2%
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	13,780,113.13		
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	1,255,757.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,035,870.50		
<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	1,242,497.48		
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			1,242,497.48		
<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)			13,793,373.02		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	53,000.00	-11.7%
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>			60,000.00	53,000.00	-11.7%
<b>TOTAL, REVENUES</b>			60,000.00	53,000.00	-11.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	637.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			637.00	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	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	88,735.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			88,735.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	43,261.00	0.00	-100.0%
Land Improvements		6170	503,196.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,167,235.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			4,758,692.00	0.00	-100.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,848,064.00	0.00	-100.0%



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	10,977,284.00	11,177,217.00	1.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			10,977,284.00	11,177,217.00	1.8%
<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>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			10,977,284.00	11,177,217.00	1.8%

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	60,000.00	53,000.00	-11.7%
5) TOTAL, REVENUES			60,000.00	53,000.00	-11.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,848,064.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,848,064.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,788,064.00)	53,000.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,977,284.00	11,177,217.00	1.8%
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			10,977,284.00	11,177,217.00	1.8%

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>			6,189,220.00	11,230,217.00	81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,793,373.02	19,982,593.02	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	19,982,593.02	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	19,982,593.02	44.9%
2) Ending Balance, June 30 (E + F1e)			19,982,593.02	31,212,810.02	56.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,982,593.02	31,212,810.02	56.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<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	40,803.00	40,803.00	0.0%
4) Other Local Revenue		8600-8799	4,106,401.00	4,408,075.00	7.3%
5) TOTAL, REVENUES			4,147,204.00	4,448,878.00	7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,761,427.00	7,098,369.00	49.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,761,427.00	7,098,369.00	49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(614,223.00)	(2,649,491.00)	331.4%
<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>			(614,223.00)	(2,649,491.00)	331.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,106,566.07	3,492,343.07	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,566.07	3,492,343.07	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,566.07	3,492,343.07	-15.0%
2) Ending Balance, June 30 (E + F1e)			3,492,343.07	842,852.07	-75.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,492,343.07	842,852.07	-75.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,106,566.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,106,566.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,106,566.07		



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	40,803.00	40,803.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			40,803.00	40,803.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,824,471.00	4,126,145.00	7.9%
Unsecured Roll		8612	281,930.00	281,930.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,106,401.00	4,408,075.00	7.3%
<b>TOTAL, REVENUES</b>			4,147,204.00	4,448,878.00	7.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,400,000.00	5,770,000.00	69.7%
Bond Interest and Other Service Charges		7434	1,361,427.00	1,328,369.00	-2.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,761,427.00	7,098,369.00	49.1%
TOTAL, EXPENDITURES			4,761,427.00	7,098,369.00	49.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	40,803.00	40,803.00	0.0%
4) Other Local Revenue		8600-8799	4,106,401.00	4,408,075.00	7.3%
5) TOTAL, REVENUES			4,147,204.00	4,448,878.00	7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,761,427.00	7,098,369.00	49.1%
10) TOTAL, EXPENDITURES			4,761,427.00	7,098,369.00	49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(614,223.00)	(2,649,491.00)	331.4%
<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>			(614,223.00)	(2,649,491.00)	331.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,106,566.07	3,492,343.07	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,566.07	3,492,343.07	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,566.07	3,492,343.07	-15.0%
2) Ending Balance, June 30 (E + F1e)			3,492,343.07	842,852.07	-75.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,492,343.07	842,852.07	-75.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	3,492,343.07	842,852.07
Total, Restricted Balance		3,492,343.07	842,852.07

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	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,183,140.00	1,185,210.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,183,140.00	1,185,210.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,180,640.00)	(1,182,710.00)	0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,183,140.00	1,185,210.00	0.2%
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			1,183,140.00	1,185,210.00	0.2%

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>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	763,298.81	765,798.81	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,298.81	765,798.81	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	765,798.81	0.3%
2) Ending Balance, June 30 (E + F1e)			765,798.81	768,298.81	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	740,298.07	742,798.07	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	25,500.74	25,500.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	763,298.81		
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			763,298.81		
<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)			763,298.81		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	2,500.00	0.0%
<b>TOTAL, REVENUES</b>			2,500.00	2,500.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	603,140.00	580,210.00	-3.8%
Other Debt Service - Principal		7439	580,000.00	605,000.00	4.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,183,140.00	1,185,210.00	0.2%
<b>TOTAL, EXPENDITURES</b>			1,183,140.00	1,185,210.00	0.2%

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	1,183,140.00	1,185,210.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,183,140.00	1,185,210.00	0.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,183,140.00	1,185,210.00	0.2%

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	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	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	1,183,140.00	1,185,210.00	0.2%
10) TOTAL, EXPENDITURES			1,183,140.00	1,185,210.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,180,640.00)	(1,182,710.00)	0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,183,140.00	1,185,210.00	0.2%
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			1,183,140.00	1,185,210.00	0.2%

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>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	763,298.81	765,798.81	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,298.81	765,798.81	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	765,798.81	0.3%
2) Ending Balance, June 30 (E + F1e)			765,798.81	768,298.81	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	740,298.07	742,798.07	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	25,500.74	25,500.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	740,298.07	742,798.07
Total, Restricted Balance		740,298.07	742,798.07

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	1,916.00	400.00	-79.1%
5) TOTAL, REVENUES			1,916.00	400.00	-79.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,295.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,295.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,379.00)	400.00	-102.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(16,379.00)	400.00	-102.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,793.19	41,414.19	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,793.19	41,414.19	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	41,414.19	-28.3%
2) Ending Net Position, June 30 (E + F1e)			41,414.19	41,814.19	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,051.09	39,451.09	1.0%
c) Unrestricted Net Position		9790	2,363.10	2,363.10	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	57,276.60		
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	516.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			57,793.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			57,793.19		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,916.00	400.00	-79.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,916.00	400.00	-79.1%
<b>TOTAL, REVENUES</b>			1,916.00	400.00	-79.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,295.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,295.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>18,295.00</b>	<b>0.00</b>	<b>-100.0%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,916.00	400.00	-79.1%
5) TOTAL, REVENUES			1,916.00	400.00	-79.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		18,295.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,295.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(16,379.00)	400.00	-102.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(16,379.00)	400.00	-102.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,793.19	41,414.19	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,793.19	41,414.19	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	41,414.19	-28.3%
2) Ending Net Position, June 30 (E + F1e)			41,414.19	41,814.19	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,051.09	39,451.09	1.0%
c) Unrestricted Net Position		9790	2,363.10	2,363.10	0.0%



Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
9010	Other Restricted Local	39,051.09	39,451.09
Total, Restricted Net Position		39,051.09	39,451.09

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)	18,852.57	18,852.57	18,852.57	19,021.60	19,021.60	19,021.60
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	18,852.57	18,852.57	18,852.57	19,021.60	19,021.60	19,021.60
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	11.10	11.10	11.10	11.10	11.10	11.10
b. Special Education-Special Day Class	209.06	209.06	209.06	209.06	209.06	209.06
c. Special Education-NPS/LCI						
d. Special Education Extended Year	12.21	12.21	12.21	12.21	12.21	12.21
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>	232.37	232.37	232.37	232.37	232.37	232.37
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,084.94	19,084.94	19,084.94	19,253.97	19,253.97	19,253.97
<b>7. Adults in Correctional Facilities</b>	15.05	15.05	15.05	15.05	15.05	15.05
<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)]						
d. <b>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]						
g. <b>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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	5,160,740.91		5,160,740.91			5,160,740.91
Total capital assets not being depreciated	18,924,073.07	0.00	18,924,073.07	0.00	0.00	18,924,073.07
Capital assets being depreciated:						
Land Improvements	16,241,311.18		16,241,311.18			16,241,311.18
Buildings	223,416,427.69		223,416,427.69			223,416,427.69
Equipment	22,431,161.68		22,431,161.68			22,431,161.68
Total capital assets being depreciated	262,088,900.55	0.00	262,088,900.55	0.00	0.00	262,088,900.55
Accumulated Depreciation for:						
Land Improvements	(4,381,375.01)		(4,381,375.01)			(4,381,375.01)
Buildings	(64,550,719.34)		(64,550,719.34)			(64,550,719.34)
Equipment	(16,174,225.89)		(16,174,225.89)			(16,174,225.89)
Total accumulated depreciation	(85,106,320.24)	0.00	(85,106,320.24)	0.00	0.00	(85,106,320.24)
Total capital assets being depreciated, net	176,982,580.31	0.00	176,982,580.31	0.00	0.00	176,982,580.31
Governmental activity capital assets, net	195,906,653.38	0.00	195,906,653.38	0.00	0.00	195,906,653.38
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land						
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
Object	Beginning Balance (Ref: Only)								
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources		50,492,760.39	43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	42,238,387.80	70,108,287.11	71,395,233.77
Principal Apportionment									
Property Taxes		6,795,866.00	6,795,866.00	18,522,104.00	12,363,982.00	12,232,559.00	18,522,104.00	12,518,262.00	11,912,726.00
Miscellaneous Funds		0.00	0.00	168,528.56		0.00	12,186,362.53		
Federal Revenue		183,853.32	(793,409.40)	(86,946.77)	(49,201.98)	(49,267.18)	(49,267.18)	(87,220.18)	(92,752.35)
Other State Revenue		52,984.86	64,603.43	2,141,579.96	239,408.24	421,614.88	2,612,568.50	321,507.02	1,570,945.50
Other Local Revenue		227,706.78	34,285.00	1,234,905.75	362,861.17	692,431.00	5,473,173.00	5,195,600.34	0.00
Interfund Transfers In		0.00	199,738.20	425,681.42	514,114.02	440,057.63	434,872.77	654,360.20	509,512.94
All Other Financing Sources		0.00	0.00	0.00		0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>		7,260,410.96	6,301,083.23	22,405,852.92	13,431,163.45	13,737,395.33	39,179,814.62	18,602,509.38	13,910,132.26
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		1,069,324.28	7,215,410.18	7,485,146.52	7,578,769.56	7,694,068.41	7,487,940.21	7,457,587.50	7,522,605.82
Classified Salaries		1,051,480.96	2,048,005.69	2,170,941.26	2,162,231.59	2,392,595.81	2,173,167.73	2,106,895.38	2,288,714.20
Employee Benefits		548,991.09	4,248,232.17	4,148,565.04	4,211,648.29	4,270,338.91	4,205,936.84	4,235,273.21	4,238,023.45
Books and Supplies		146,702.51	608,730.38	1,243,497.03	939,187.06	601,165.70	479,142.92	576,361.60	699,251.54
Services		1,199,432.59	840,737.18	1,786,984.52	1,128,728.08	1,326,610.76	1,182,182.77	847,400.92	1,558,000.50
Capital Outlay		9,008.00	45,647.13	135,441.97	78,713.12	69,541.66	431,548.30	20,666.06	1,629,007.07
Other Outgo		184,386.14	81,952.00	249,947.14	281,402.33	343,032.41	265,978.66	281,402.33	147,514.00
Interfund Transfers Out		300,000.00	210,231.00			0.00			
All Other Financing Uses		2,915.00	0.00			0.00			3,200.00
<b>TOTAL DISBURSEMENTS</b>		4,512,240.57	15,298,945.73	17,220,523.48	16,380,680.03	16,697,353.66	16,225,897.43	15,525,587.00	18,056,316.58
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	25,000.00	0.00	0.00			0.00	0.00		
Accounts Receivable	5,250,488.83	1,251,238.95	72,522.76	1,702,354.21	747,870.13	192,334.80	148,873.80	698,006.02	10,029.83
Due From Other Funds	227,001.69	27,001.69	(150,000.00)	200,000.00	150,000.00	0.00	0.00		
Stores	401,261.72	28,648.27	5,250.77	(57,592.20)	40,066.27	12,554.47	5,778.27	6,493.04	(10,974.06)
Prepaid Expenditures	11,223.00	11,223.00				0.00	0.00		
Other Current Assets	0.00	0.00				0.00	0.00		
Deferred Outflows of Resources	0.00	0.00				0.00	0.00		
<b>SUBTOTAL</b>	5,914,975.24	1,318,111.91	(72,226.47)	1,844,762.01	937,936.40	204,889.07	154,652.07	704,499.06	(944.23)
<b>E. Liabilities and Deferred Inflows</b>									
Accounts Payable	13,936,037.97	9,550,649.98	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(689,841.30)	(4,761,330.05)	2,494,474.78	(655,884.37)
Due To Other Funds	1,401,529.43	1,401,529.43	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	33,732.88	33,732.88		0.00		0.00	0.00	0.00	
Deferred Inflows of Resources	15,371,300.28	10,985,912.29	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(689,841.30)	(4,761,330.05)	2,494,474.78	(655,884.37)
<b>SUBTOTAL</b>		0.00							
Nonoperating									
Suspense Clearing		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>	(9,456,325.04)	9,667,800.38	3,214,877.88	2,322,432.90	1,955,224.22	894,730.37	4,915,982.12	(1,789,975.72)	654,940.14
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
	(6,919,629.99)	(5,782,984.62)	7,507,762.34	(994,292.36)	(2,085,227.96)	(2,085,227.96)	27,869,899.31	1,286,946.66	(3,491,244.18)
<b>F. ENDING CASH (A + E)</b>									
	43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	42,238,387.80	70,108,287.11	71,395,233.77	67,903,989.59	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	June					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June				
A. BEGINNING CASH	JUNE	67,903,989.59	73,135,705.42	78,598,411.30	59,931,023.52					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	20,124,596.43	11,912,726.00	12,136,102.38	16,843,521.95	16,843,521.95	0.00		160,680,415.76	174,188,556.00
Property Taxes	8020-8079		6,901,057.32		1,637,255.57	1,637,255.57			20,893,203.98	21,921,152.00
Miscellaneous Funds	8080-8099	(242,416.99)	(181,200.85)	(56,770.00)	(56,770.12)	(56,770.12)		0.00	(1,745,223.00)	(1,196,006.00)
Federal Revenue	8100-8299	659,908.03	7,757.25	2,085,376.00	6,414,365.87	6,414,365.87			16,723,489.00	13,495,804.00
Other State Revenue	8300-8599	1,189,352.75	1,950,640.12	0.00	5,528,490.64	5,528,490.64			21,714,724.63	16,830,008.00
Other Local Revenue	8600-8799	373,046.68	522,101.83	647,610.00	1,119,545.53	1,119,545.53			6,068,348.00	4,722,212.00
Interfund Transfers In	8910-8929				20,000.00	20,000.00			20,000.00	30,000.00
All Other Financing Sources	8930-8979	22,104,486.90	21,113,081.67	14,822,319.38	9,999.83	9,999.83	0.00	0.00	29,701.00	0.00
TOTAL RECEIPTS					31,516,409.27	31,516,409.27	0.00	0.00	224,384,659.37	229,991,726.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	7,547,047.42	7,506,039.23	8,956,449.00	8,956,446.33	8,956,446.33		(7.13)	86,476,827.33	88,329,751.00
Classified Salaries	2000-2999	2,199,038.55	2,185,474.78	2,511,967.00	2,511,967.58	2,511,967.58		(4.53)	25,782,476.00	27,276,903.00
Employee Benefits	3000-3999	4,216,288.74	4,238,558.38	6,040,291.00	6,040,287.43	6,040,287.43		(7.55)	50,642,427.00	57,508,209.00
Books and Supplies	4000-4999	866,689.32	1,315,245.63	4,932,509.00	4,932,486.46	4,932,486.46		(7.15)	17,330,982.00	17,249,704.00
Services	5000-5999	1,484,716.85	1,244,409.48	4,407,769.00	4,407,759.73	4,407,759.73		(4.38)	21,414,728.00	16,514,611.00
Capital Outlay	6000-6599	136,469.30	286,096.52	1,609,345.00	1,609,336.45	1,609,336.45		1.42	6,060,822.00	4,751,029.00
Other Outgo	7000-7499	422,481.96	147,514.00	5,552,865.00	5,552,863.00	5,552,863.00		(6.97)	13,511,332.00	3,131,494.00
Interfund Transfers Out	7600-7629			192,282.00	192,282.00	192,282.00		0.00	894,795.00	11,177,217.00
All Other Financing Uses	7630-7699	1,750.00		0.00	0.00	0.00		0.00	7,865.00	7,000.00
TOTAL DISBURSEMENTS		16,874,492.14	16,923,338.02	34,203,477.00	34,203,438.98	34,203,438.98	0.00	(36.29)	222,122,254.33	225,945,918.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199						25,000.00		25,000.00	
Accounts Receivable	9200-9299	6,348.23	100,000.00	0.00	0.00	0.00	320,910.30		5,250,488.83	
Due From Other Funds	9310						0.00		227,001.69	
Stores	9320	(29,137.48)	22,474.91	0.00	0.00	0.00	377,689.46		401,261.72	
Prepaid Expenditures	9330								11,223.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(22,789.25)	122,474.91	0.00	0.00	0.00	723,609.76	0.00	5,914,975.24	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(24,510.32)	(1,150,487.32)	(713,769.84)	(314,119.86)	(314,119.86)	14,982,919.33		13,936,037.97	
Due To Other Funds	9610						0.00		1,401,529.43	
Current Loans	9640								0.00	
Unearned Revenues	9650								33,732.88	
Deferred Inflows of Resources	9690	(24,510.32)	(1,150,487.32)	(713,769.84)	(314,119.86)	(314,119.86)	14,982,919.33	0.00	15,371,300.28	
SUBTOTAL									0.00	
Nonoperating										
Suspense Clearing	9910	1,721.07	1,272,962.23	713,769.84	314,119.86	314,119.86	(14,259,309.57)	0.00	(9,456,325.04)	
TOTAL BALANCE SHEET ITEMS		5,231,715.83	5,462,705.88	(18,667,387.78)	(2,372,909.85)	(2,372,909.85)	(14,259,309.57)	36.29	(7,193,920.00)	4,045,808.00
E. NET INCREASE/DECREASE (B - C + D)		73,135,705.42	78,598,411.30	59,931,023.52	57,558,113.67	57,558,113.67				
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									43,298,840.39	

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	86,076,828.00	301	9,293.00	303	86,067,535.00	305	1,324,800.00		307	84,742,735.00	309
2000 - Classified Salaries	25,782,476.00	311	67,946.00	313	25,714,530.00	315	3,522,140.00		317	22,192,390.00	319
3000 - Employee Benefits	50,642,427.00	321	2,151,625.00	323	48,490,802.00	325	2,424,283.00		327	46,066,519.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,418,988.00	331	166,276.00	333	20,252,712.00	335	6,228,135.00		337	14,024,577.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,008,627.00	341	227,726.00	343	19,780,901.00	345	3,454,163.00		347	16,326,738.00	349
TOTAL					200,306,480.00	365	TOTAL			183,352,959.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	66,509,571.00		375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	3,569,208.00		380
3. STRS. ....	3101 & 3102	10,685,586.00		382
4. PERS. ....	3201 & 3202	466,062.00		383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	1,361,144.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	15,903,442.00		385
7. Unemployment Insurance. ....	3501 & 3502	35,442.00		390
8. Workers' Compensation Insurance. ....	3601 & 3602	1,294,537.00		392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00		
10. Other Benefits (EC 22310). ....	3901 & 3902	15,983.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		99,840,975.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		5,131.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		211,149.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....				396
14. TOTAL SALARIES AND BENEFITS. ....		99,624,695.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		54.33%		
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) .....	54.33%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.67%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	183,352,959.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	1,228,464.83	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Year is not over and we expect to meet 55%	

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	88,329,751.00	301	4,985.00	303	88,324,766.00	305	65,692.00		307	88,259,074.00	309
2000 - Classified Salaries	27,276,903.00	311	35,021.00	313	27,241,882.00	315	3,477,000.00		317	23,764,882.00	319
3000 - Employee Benefits	57,508,209.00	321	2,201,887.00	323	55,306,322.00	325	2,191,104.00		327	53,115,218.00	329
4000 - Books, Supplies Equip Replace. (6500)	19,041,704.00	331	48,000.00	333	18,993,704.00	335	8,604,472.00		337	10,389,232.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,813,554.00	341	7,853.00	343	15,805,701.00	345	1,120,854.00		347	14,684,847.00	349
TOTAL					205,672,375.00	365	TOTAL			190,213,253.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1.	Teacher Salaries as Per EC 41011. ....	1100	67,340,334.00 375
2.	Salaries of Instructional Aides Per EC 41011. ....	2100	3,978,850.00 380
3.	STRS. ....	3101 & 3102	13,563,787.00 382
4.	PERS. ....	3201 & 3202	614,558.00 383
5.	OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	1,387,321.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	17,071,617.00 385
7.	Unemployment Insurance. ....	3501 & 3502	35,918.00 390
8.	Workers' Compensation Insurance. ....	3601 & 3602	1,253,029.00 392
9.	OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10.	Other Benefits (EC 22310). ....	3901 & 3902	465,683.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		105,711,097.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		76,090.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14.	TOTAL SALARIES AND BENEFITS. ....		105,635,007.00 397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		55.54%
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) . . . . .	55.54%
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). . . . .	190,213,253.00
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	70,183,585.00	506,278.00	70,689,863.00	7,000,000.00	3,400,000.00	74,289,863.00	5,770,000.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable	15,875,000.00	2,249,462.00	18,124,462.00	0.00	580,000.00	17,544,462.00	605,000.00
Capital Leases Payable	4,523,434.00	0.00	4,523,434.00	0.00	644,151.00	3,879,283.00	673,081.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	
Other General Long-Term Debt	403,139.00	2.25	403,141.25	2,380,948.00	235,903.25	2,548,186.00	490,333.00
Net Pension Liability			0.00	0.00	0.00	0.00	
Net OPEB Obligation	4,416,915.00	(379,576.00)	4,037,339.00	2,495,256.00	2,228,944.00	4,303,651.00	0.00
Compensated Absences Payable	454,534.00	0.00	454,534.00	0.00	0.00	454,534.00	
Governmental activities long-term liabilities	95,856,607.00	2,376,166.25	98,232,773.25	11,876,204.00	7,088,998.25	103,019,979.00	7,538,414.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00	0.00	0.00	0.00	
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	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) 6,444,215.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**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) 153,916,833.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.19%

**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. NO

**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)	7,145,783.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,785,477.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,675.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	795,617.06
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)	9,596.11
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)	10,794,148.17
9. Carry-Forward Adjustment (Part IV, Line F)	1,043,211.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,837,359.90

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,481,980.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,858,486.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,624,495.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,205,113.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,679.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,149,760.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	27,401.00
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)	611.00
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)	18,192,856.94
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)	219,427.89
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)	1,769,445.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,380,294.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,278,444.00
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)	199,221,992.83

**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)

5.42%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

5.94%

**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>10,794,148.17</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(48,825.39)</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 (4.87%) times Part III, Line B18); zero if negative	<u>1,043,211.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.34%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,043,211.73</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>1,043,211.73</u>

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	1,266,343.53		158,999.21	1,425,342.74
2. State Lottery Revenue	8560	2,806,819.00		887,307.00	3,694,126.00
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)		4,073,162.53	0.00	1,046,306.21	5,119,468.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,136,603.00			1,136,603.00
2. Classified Salaries	2000-2999	342,748.00			342,748.00
3. Employee Benefits	3000-3999	463,634.00			463,634.00
4. Books and Supplies	4000-4999	654,848.00		916,306.00	1,571,154.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	249,349.00			249,349.00
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			130,000.00	130,000.00
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 )		2,847,182.00	0.00	1,046,306.00	3,893,488.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,225,980.53	0.00	0.21	1,225,980.74
<b>D. COMMENTS:</b>					
Printed Instructional materials for student use with lottery funds - resource 6300					

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.

## 2016-17 Preliminary MYP Assumptions

<b>Assumptions:</b>	<b>2015-16</b>	<b>2016-17 Preliminary</b>	<b>2017-18 Projected</b>	<b>2018-19 Projected</b>
Average Daily Attendance (ADA)	18,852	19,021	19,021	19,021
Cost of Living Adjustment (COLA)	0.85%	0.00%	2.13%	2.65%
Local Control Funding Formula (LCFF) Target Per ADA	\$10,793.00	\$10,815.00	\$11,018.00	\$11,306.00
Average LCFF Funded Per ADA	\$9,470.26	\$10,129.07	\$10,530.37	\$10,577.78
Shortfall between Target & Funded	(\$1,322.74)	(\$685.93)	(\$487.63)	(\$728.22)
Total Shortfall (per ADA shortfall times total ADA)	-\$24,936,294	-\$13,047,075	-\$9,275,210	-\$13,851,473
New Classroom Teachers Due to Growth	27.2	16.1	0	0
Staffing Ratio	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1
STRS Employer Contribution	10.70%	12.60%	14.40%	16.30%
PERS Employer Contribution	11.900%	13.900%	15.500%	17.100%
Health & Welfare District Contribution Increase	3.00%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.830%	1.744%	1.744%	1.744%
Indirect Rate	4.87%	5.38%	5.38%	5.38%
MUTA Salary Increase	0.00%	0.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	0.00%	0.00%	0.00%	0.00%
CMBA Salary Increase	0.00%	0.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt. Supv.)	0.00%	0.00%	0.00%	0.00%
Transfer to Fund 40-Capital Projects	\$1,097,728	\$1,117,722	\$1,117,722	\$1,117,722
Transfer to Fund 41 - Building Fund	\$9,879,556	\$10,059,495	\$10,059,495	\$10,059,495

# 2015-16 Multi-Year Projection Summary

SUMMARY	2015-16 as of 4/30/2015	2016-17 Preliminary	2017-18 Projected	2018-19 Projected
Beginning Balance	\$41,036,435	\$46,103,775	\$50,149,583	\$48,587,622
Revenue	\$225,877,136	\$229,991,726	\$233,246,049	\$234,266,659
Expenditures	\$220,809,796	\$225,945,918	\$234,808,010	\$240,894,932
Net Increase (Decrease)	\$5,067,340	\$4,045,808	-\$1,561,961	-\$6,628,273
Ending Balance	\$46,103,775	\$50,149,583	\$48,587,622	\$41,959,349
Nonspendable:	\$426,262	\$426,262	\$426,262	\$426,262
Restricted:	\$314,601	\$152,371	\$0	\$0
Assigned:				
- Carryover, Other Resources	\$0	\$0	\$0	\$0
- Technology Infrastructure (Tier III)	\$0	\$0	\$0	\$0
- Textbooks (Tier III, Lottery)	\$0	\$0	\$0	\$0
- New Schools-One Time Needs	\$0	\$2,000,000	\$2,000,000	\$0
- Mandated/Common Core (One Time Funding)	\$7,550,806	\$11,698,202	\$0	\$0
- G.A.S.B. 16 Va Accrual	\$429,007	\$429,007	\$429,007	\$429,007
3% Required Reserve	\$6,624,293	\$6,778,378	\$7,044,240	\$7,226,847
Undesignated	\$30,758,806	\$28,665,363	\$38,688,113	\$33,877,233
% Reserve of Total Expenditures (Includes 3% required)	16.93%	15.69%	19.48%	17.06%

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	194,913,702.00	4.01%	202,727,675.00	0.45%	203,647,238.00
2. Federal Revenues	8100-8299	13,495,804.00	-2.87%	13,108,020.00	0.00%	13,108,020.00
3. Other State Revenues	8300-8599	16,830,008.00	-25.33%	12,566,862.00	0.00%	12,566,862.00
4. Other Local Revenues	8600-8799	4,722,212.00	1.93%	4,813,492.43	2.10%	4,914,539.86
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
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)		229,991,726.00	1.41%	233,246,049.43	0.44%	234,266,659.86
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				88,329,751.00		89,984,859.35
b. Step & Column Adjustment				1,335,108.35		1,359,934.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				320,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,329,751.00	1.87%	89,984,859.35	1.51%	91,344,794.32
2. Classified Salaries						
a. Base Salaries				27,276,903.00		27,931,556.54
b. Step & Column Adjustment				404,653.54		414,473.35
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				250,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,276,903.00	2.40%	27,931,556.54	1.48%	28,346,029.89
3. Employee Benefits	3000-3999	57,508,209.00	6.79%	61,415,885.90	5.42%	64,741,757.47
4. Books and Supplies	4000-4999	17,249,704.00	13.52%	19,582,092.20	3.22%	20,211,905.04
5. Services and Other Operating Expenditures	5000-5999	16,514,611.00	5.27%	17,385,583.52	0.77%	17,520,151.87
6. Capital Outlay	6000-6999	4,751,029.00	-1.26%	4,691,029.00	0.00%	4,691,029.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,832,551.00	-0.80%	3,801,715.00	0.30%	3,812,966.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(701,057.00)	0.00%	(701,057.00)	0.00%	(701,057.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,177,217.00	1.79%	11,377,217.00	1.76%	11,577,217.00
b. Other Uses	7630-7699	7,000.00	0.00%	7,000.00	0.00%	7,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		225,945,918.00	4.22%	235,475,881.51	2.58%	241,551,793.59
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		4,045,808.00		(2,229,832.08)		(7,285,133.73)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,103,775.35		50,149,583.35		47,919,751.27
2. Ending Fund Balance (Sum lines C and D1)		50,149,583.35		47,919,751.27		40,634,617.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	426,262.72		0.00		0.00
b. Restricted	9740	152,371.96		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	14,127,209.00		5,429,007.00		429,007.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,778,378.00		0.00		0.00
2. Unassigned/Unappropriated	9790	28,665,361.67		42,490,744.27		40,205,610.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,149,583.35		47,919,751.27		40,634,617.54



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	6,778,378.00		0.00		0.00
c. Unassigned/Unappropriated	9790	28,665,362.19		42,490,744.27		40,205,610.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.52)		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)		35,443,739.67		42,490,744.27		40,205,610.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.69%		18.04%		16.64%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		19,021.60		19,021.60		19,021.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		225,945,918.00		235,475,881.51		241,551,793.59
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)		225,945,918.00		235,475,881.51		241,551,793.59
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)		6,778,377.54		7,064,276.45		7,246,553.81
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)		6,778,377.54		7,064,276.45		7,246,553.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	194,913,702.00	4.01%	202,727,675.00	0.45%	203,647,238.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	7,631,919.00	-54.34%	3,484,523.00	0.00%	3,484,523.00
4. Other Local Revenues	8600-8799	1,070,995.00	0.00%	1,070,995.00	0.00%	1,070,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,495,126.00)	5.64%	(16,368,278.99)	1.11%	(16,550,357.36)
6. Total (Sum lines A1 thru A5c)		188,151,490.00	1.48%	190,944,914.01	0.39%	191,682,398.64
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				78,583,993.00		80,082,752.90
b. Step & Column Adjustment				1,178,759.90		1,201,241.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				320,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,583,993.00	1.91%	80,082,752.90	1.50%	81,283,994.19
2. Classified Salaries						
a. Base Salaries				22,410,792.00		22,992,453.88
b. Step & Column Adjustment				331,661.88		340,386.81
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				250,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,410,792.00	2.60%	22,992,453.88	1.48%	23,332,840.69
3. Employee Benefits	3000-3999	44,274,189.00	8.23%	47,919,553.35	6.38%	50,977,263.62
4. Books and Supplies	4000-4999	10,703,046.00	28.03%	13,703,046.00	7.30%	14,703,046.00
5. Services and Other Operating Expenditures	5000-5999	10,953,194.00	1.68%	11,137,166.52	1.21%	11,271,734.87
6. Capital Outlay	6000-6999	4,461,029.00	0.00%	4,461,029.00	0.00%	4,461,029.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,200,551.00	-0.96%	3,169,715.00	0.35%	3,180,966.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,827,559.00)	0.00%	(1,827,559.00)	0.00%	(1,827,559.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,177,217.00	1.79%	11,377,217.00	1.76%	11,577,217.00
b. Other Uses	7630-7699	7,000.00	0.00%	7,000.00	0.00%	7,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		183,943,452.00	4.94%	193,022,374.65	3.08%	198,967,532.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,208,038.00		(2,077,460.64)		(7,285,133.73)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,789,173.91		49,997,211.91		47,919,751.27
2. Ending Fund Balance (Sum lines C and D1)		49,997,211.91		47,919,751.27		40,634,617.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	426,262.72				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,127,209.00		5,429,007.00		429,007.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,778,378.00				
2. Unassigned/Unappropriated	9790	28,665,362.19		42,490,744.27		40,205,610.54
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		49,997,211.91		47,919,751.27		40,634,617.54

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,778,378.00		0.00		0.00
c. Unassigned/Unappropriated	9790	28,665,362.19		42,490,744.27		40,205,610.54
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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>35,443,740.19</b>		<b>42,490,744.27</b>		<b>40,205,610.54</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.						
B1d - \$320,000 amount includes new hire certificated positions and B2d Amount of \$250,000 includes new hire classified positions for new elementary school that will open in 2017-18.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	13,495,804.00	-2.87%	13,108,020.00	0.00%	13,108,020.00
3. Other State Revenues	8300-8599	9,198,089.00	-1.26%	9,082,339.00	0.00%	9,082,339.00
4. Other Local Revenues	8600-8799	3,651,217.00	2.50%	3,742,497.43	2.70%	3,843,544.86
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	15,495,126.00	5.64%	16,368,278.99	1.11%	16,550,357.36
6. Total (Sum lines A1 thru A5c)		41,840,236.00	1.10%	42,301,135.42	0.67%	42,584,261.22
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,745,758.00		9,902,106.45
b. Step & Column Adjustment				156,348.45		158,693.68
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,745,758.00	1.60%	9,902,106.45	1.60%	10,060,800.13
2. Classified Salaries						
a. Base Salaries				4,866,111.00		4,939,102.66
b. Step & Column Adjustment				72,991.66		74,086.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,866,111.00	1.50%	4,939,102.66	1.50%	5,013,189.20
3. Employee Benefits	3000-3999	13,234,020.00	1.98%	13,496,332.55	1.99%	13,764,493.85
4. Books and Supplies	4000-4999	6,546,658.00	-10.20%	5,879,046.20	-6.30%	5,508,859.04
5. Services and Other Operating Expenditures	5000-5999	5,561,417.00	12.35%	6,248,417.00	0.00%	6,248,417.00
6. Capital Outlay	6000-6999	290,000.00	-20.69%	230,000.00	0.00%	230,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	632,000.00	0.00%	632,000.00	0.00%	632,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,126,502.00	0.00%	1,126,502.00	0.00%	1,126,502.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,002,466.00	1.07%	42,453,506.86	0.31%	42,584,261.22
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(162,230.00)		(152,371.44)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		314,601.44		152,371.44		0.00
2. Ending Fund Balance (Sum lines C and D1)		152,371.44		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	152,371.96				
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	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		152,371.44		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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	220,809,796.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,635,053.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,679.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,036,057.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,777.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	11,487,515.00
6. All Other Financing Uses	All	9100 9200	7699 7651	7,865.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	296,058.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,661,951.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,676,317.00
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)				187,189,109.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,084.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,808.21
<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.)	154,718,370.70	8,168.95
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)	154,718,370.70	8,168.95
B. Required effort (Line A.2 times 90%)	139,246,533.63	7,352.06
C. Current year expenditures (Line I.E and Line II.B)	187,189,109.00	9,808.21
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%

July 1 Budget  
2015-16 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(123,795.00)	0.00	(653,141.00)				
Other Sources/Uses Detail					20,000.00	11,487,515.00		
Fund Reconciliation							227,001.69	1,401,529.43
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	8,336.00	0.00	4,489.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							103,204.74	1,718.49
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,578.00	0.00	97,632.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							26.83	200,321.57
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	100,881.00	0.00	551,020.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							38,176.22	6,090.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					510,231.00	0.00		
Fund Reconciliation							1,294,302.61	1,308,779.51
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	661,990.97
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,219,540.00		
Fund Reconciliation							0.00	30.46
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					16,400.00	0.00		
Fund Reconciliation							661,990.97	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,977,284.00	0.00		
Fund Reconciliation							1,255,757.37	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					1,183,140.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	123,795.00	(123,795.00)	653,141.00	(653,141.00)	12,707,055.00	12,707,055.00	3,580,460.43	3,580,460.43

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	(93,796.00)	0.00	(701,057.00)				
Other Sources/Uses Detail					30,000.00	11,177,217.00		
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	54,015.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	21,046.00	0.00	109,350.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	72,750.00	0.00	537,692.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,215,210.00		
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					11,177,217.00	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					1,185,210.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	93,796.00	(93,796.00)	701,057.00	(701,057.00)	12,392,427.00	12,392,427.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	18,663.00	18,675.66	N/A	Met
Second Prior Year (2014-15)				
District Regular	19,051.00	18,800.01		
Charter School				
Total ADA	19,051.00	18,800.01	1.3%	Not Met
First Prior Year (2015-16)				
District Regular	19,294.00	18,852.57		
Charter School		0.00		
Total ADA	19,294.00	18,852.57	2.3%	Not Met
Budget Year (2016-17)				
District Regular	19,021.60			
Charter School	0.00			
Total ADA	19,021.60			

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

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

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

Explanation:  
(required if NOT met)

We projected growth of 100 students and had to decrease that number at First Interim

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

We projected growth of 100 students and had to decrease that number



**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)	19,424	19,573	N/A	Met
Second Prior Year (2014-15)				
District Regular	19,817	19,775		
Charter School				
<b>Total Enrollment</b>	19,817	19,775	0.2%	Met
First Prior Year (2015-16)				
District Regular	20,077	19,778		
Charter School				
<b>Total Enrollment</b>	20,077	19,778	1.5%	Not Met
Budget Year (2016-17)				
District Regular	19,986			
Charter School				
<b>Total Enrollment</b>	19,986			

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

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

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

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

Standard was not met due to increase in Charter school enrollment.

- 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	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)		
Third Prior Year (2013-14)	18,676	19,573	95.4%
Second Prior Year (2014-15)			
District Regular	18,796	19,775	
Charter School			
<b>Total ADA/Enrollment</b>	18,796	19,775	95.0%
First Prior Year (2015-16)			
District Regular	18,853	19,778	
Charter School	0		
<b>Total ADA/Enrollment</b>	18,853	19,778	95.3%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

**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	19,022	19,986		
Charter School	0			
<b>Total ADA/Enrollment</b>	19,022	19,986	95.2%	Met
1st Subsequent Year (2017-18)				
District Regular	19,022	19,948		
Charter School				
<b>Total ADA/Enrollment</b>	19,022	19,948	95.4%	Met
2nd Subsequent Year (2018-19)				
District Regular	19,022	19,948		
Charter School				
<b>Total ADA/Enrollment</b>	19,022	19,948	95.4%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<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.

LCFF Target (Reference Only)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
205,986,000.00	212,147,802.00	217,681,122.00

**Step 1 - Change in Population**

- a. ADA (Funded)  
(Form A, lines A6 and C4)  
b. Prior Year ADA (Funded)  
c. Difference (Step 1a minus Step 1b)  
d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
19,084.94	19,253.97	19,253.00	19,253.00
	19,084.94	19,253.97	19,253.00
	169.03	(0.97)	0.00
	0.89%	-0.01%	0.00%

**Step 2 - Change in Funding Level**

- a. Prior Year LCFF Funding  
b1. COLA percentage (if district is at target)  
b2. COLA amount (proxy for purposes of this criterion)  
c. Gap Funding (if district is not at target)  
d. Economic Recovery Target Funding  
(current year increment)  
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)  
f. Percent Change Due to Funding Level  
(Step 2e divided by Step 2a)

Not Applicable

Not Applicable

194,913,702.00	202,727,675.00	203,647,238.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

**Step 3 - Total Change in Population and Funding Level  
(Step 1d plus Step 2f)**

**LCFF Revenue Standard (Step 3, plus/minus 1%):**

0.89%	-0.01%	0.00%
-1.11% to 1.89%	-1.01% to .99%	-1.00% to 1.00%



**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)	21,407,178.00	21,921,152.00	21,226,883.00	21,226,883.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	181,792,959.00	196,109,708.00	204,804,258.00	204,804,258.00
District's Projected Change in LCFF Revenue:		7.88%	4.43%	0.00%
LCFF Revenue Standard:		-1.11% to 1.89%	-1.01% to .99%	-1.00% to 1.00%
Status:		Not Met	Not Met	Met

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

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

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

Explanation:  
(required if NOT met)

2016-17 has growth of 160 students, 2017-18 there is zero growth

**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)	103,620,064.39	118,473,620.30	87.5%
Second Prior Year (2014-15)	116,842,420.20	132,862,468.58	87.9%
First Prior Year (2015-16)	136,360,630.00	164,474,509.00	82.9%
	Historical Average Ratio:		86.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	5.0%	5.0%
	83.1% to 89.1%	81.1% to 91.1%	81.1% to 91.1%

**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)	145,268,974.00	172,759,235.00	84.1%	Met
1st Subsequent Year (2017-18)	150,994,760.13	181,638,157.65	83.1%	Met
2nd Subsequent Year (2018-19)	155,594,098.50	187,383,315.37	83.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.89%	-0.01%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.11% to 10.89%	-10.01% to 9.99%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.11% to 5.89%	-5.01% to 4.99%	-5.00% to 5.00%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	16,723,489.00		
Budget Year (2016-17)	13,495,804.00	-19.30%	Yes
1st Subsequent Year (2017-18)	13,108,020.00	-2.87%	No
2nd Subsequent Year (2018-19)	13,108,020.00	0.00%	No

**Explanation:**  
(required if Yes)

Projected revenue for 2016-17 does not include deferred revenue

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	23,138,575.00		
Budget Year (2016-17)	16,830,008.00	-27.26%	Yes
1st Subsequent Year (2017-18)	12,566,862.00	-25.33%	Yes
2nd Subsequent Year (2018-19)	12,566,862.00	0.00%	No

**Explanation:**  
(required if Yes)

One time State mandated grant in 15-16 is \$530 per pupil. One time State mandated grant in 16-17 is \$225 per pupil. Moving forward in 17-18 and 18-19 we will not receive any one time funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	6,068,348.00		
Budget Year (2016-17)	4,722,212.00	-22.18%	Yes
1st Subsequent Year (2017-18)	4,813,492.43	1.93%	No
2nd Subsequent Year (2018-19)	4,914,539.86	2.10%	No

**Explanation:**  
(required if Yes)

2015-16 includes one time revenue, where 2016-17 does not include one time revenue

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	17,171,483.00		
Budget Year (2016-17)	17,249,704.00	0.46%	No
1st Subsequent Year (2017-18)	19,582,092.20	13.52%	Yes
2nd Subsequent Year (2018-19)	20,211,905.04	3.22%	No

**Explanation:**  
(required if Yes)

2015-16 includes carryover monies, where 2016-17 does not include carryover.

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

First Prior Year (2015-16)	20,661,768.00		
Budget Year (2016-17)	16,514,611.00	-20.07%	Yes
1st Subsequent Year (2017-18)	17,385,583.52	5.27%	Yes
2nd Subsequent Year (2018-19)	17,520,151.87	0.77%	No

**Explanation:**  
(required if Yes)

Fiscal year 15-16 has carryover and one time mandated money was used.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2015-16)	45,930,412.00		
Budget Year (2016-17)	35,048,024.00	-23.69%	Not Met
1st Subsequent Year (2017-18)	30,488,374.43	-13.01%	Not Met
2nd Subsequent Year (2018-19)	30,589,421.86	0.33%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2015-16)	37,833,251.00		
Budget Year (2016-17)	33,764,315.00	-10.75%	Not Met
1st Subsequent Year (2017-18)	36,967,675.72	9.49%	Met
2nd Subsequent Year (2018-19)	37,732,056.91	2.07%	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)

Projected revenue for 2016-17 does not include deferred revenue

**Explanation:**

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

One time State mandated grant in 15-16 is \$530 per pupil. One time State mandated grant in 16-17 is \$225 per pupil. Moving forward in 17-18 and 18-19 we will not receive any one time funding.

**Explanation:**

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

2015-16 includes one time revenue, where 2016-17 does not include one time revenue

- 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)

2015-16 includes carryover monies, where 2016-17 does not include carryover.

**Explanation:**

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

Fiscal year 15-16 has carryover and one time mandated money was used.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	225,945,918.00	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)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	225,945,918.00			
		6,778,377.54	6,014,589.01	6,014,589.01

d. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
6,039,843.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,661,296.00	5,560,166.00	6,624,293.88
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	28,858,012.40	26,355,964.07	30,758,805.06
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	(0.52)
d. Available Reserves (Lines 1a through 1c)	33,519,308.40	31,916,130.07	37,383,098.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	155,376,541.61	185,338,867.71	220,809,796.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	155,376,541.61	185,338,867.71	220,809,796.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	21.6%	17.2%	16.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>7.2%</b>	<b>5.7%</b>	<b>5.6%</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)	430,658.67	123,824,685.67	N/A	Met
Second Prior Year (2014-15)	(699,893.24)	144,604,771.52	0.5%	Met
First Prior Year (2015-16)	5,350,001.00	175,459,658.00	N/A	Met
Budget Year (2016-17) (Information only)	4,208,038.00	183,943,452.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	40,708,407.48	40,708,407.48	0.0%	Met
Second Prior Year (2014-15)	41,139,066.15	41,139,066.15	0.0%	Met
First Prior Year (2015-16)	41,036,435.35	40,439,172.91	1.5%	Not Met
Budget Year (2016-17) (Information only)	45,789,173.91			

<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)

We will have carryover in 15-16 of approx. \$6 million if not more and our beginning balance will not be \$45 million

**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):	19,022		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	225,945,918.00	235,475,881.51	241,551,793.59
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	225,945,918.00	235,475,881.51	241,551,793.59
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,778,377.54	11,773,794.08	12,077,589.68
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,778,377.54	11,773,794.08	12,077,589.68



**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,778,378.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	28,665,362.19	42,490,744.27	40,205,610.54
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)	(0.52)	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)	35,443,739.67	42,490,744.27	40,205,610.54
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.69%	18.04%	16.64%
District's Reserve Standard (Section 10B, Line 7):		6,778,377.54	11,773,794.08	12,077,589.68
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)	(14,054,923.00)			
Budget Year (2016-17)	(15,495,126.00)	1,440,203.00	10.2%	Not Met
1st Subsequent Year (2017-18)	(15,681,278.99)	186,152.99	1.2%	Met
2nd Subsequent Year (2018-19)	(15,863,357.36)	182,078.37	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	20,000.00			
Budget Year (2016-17)	30,000.00	10,000.00	50.0%	Met
1st Subsequent Year (2017-18)	30,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	30,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	10,977,284.00			
Budget Year (2016-17)	11,177,217.00	199,933.00	1.8%	Met
1st Subsequent Year (2017-18)	11,377,217.00	200,000.00	1.8%	Met
2nd Subsequent Year (2018-19)	11,577,217.00	200,000.00	1.8%	Met

**1d. Impact of Capital Projects**

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

Yes

\* 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)

Standard is not met due to increase in staffing and operational budget for Special Education and Maintenance & Operations

- 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. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**  
(required if YES)

A new elementary and high school will be constructed within 4 years. General fund contributions are being made to Fund 41 (special reserve-Buildings)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	25	Fund 01	Fund 01 ob 7438m 7439	4,523,435
Certificates of Participation	20	Fund 25, Fund 27 OB 8919	Fund 56 ob 7438, 7439	15,875,000
General Obligation Bonds	18	Fund 51, ob 8571 8611 8612 9660	Fund 51 ob 7438, 7439	72,939,325
Supp Early Retirement Program	1	Fund 01, 11, 12, 13	Fund 01,11,12,13 ob 3901 3902	773,533
State School Building Loans	3	Fund 12	Fund 12 ob 7439	86,204
Compensated Absences		Fund 01, 13		454,534

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

TOTAL:				94,652,031

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	800,775	800,775	800,775	438,855
Certificates of Participation	1,537,199	1,183,140	1,185,210	1,186,313
General Obligation Bonds	4,233,616	4,612,416	4,612,416	4,816,973
Supp Early Retirement Program	468,861	645,115	490,949	490,949
State School Building Loans	33,735	33,736	33,735	18,735
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	7,074,186	7,275,182	7,123,085	6,951,825
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

---

**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)

We offered an early retirement incentive program that will begin in 16/17. Payments are \$456,597 and begin on July 1, 2016

---

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

- 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)

24,978,519.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

24,978,519.00

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

Actuarial

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

Jul 01, 2015

5. OPEB Contributions

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

2,287,047.00

1st Subsequent Year  
(2017-18)

2,287,047.00

2nd Subsequent Year  
(2018-19)

2,287,047.00

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

2,290,467.00

2,112,006.00

2,112,006.00

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

2,071,399.00

2,112,006.00

2,112,006.00

- d. Number of retirees receiving OPEB benefits

158

158

158

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

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

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

No

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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



## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,040.7	1,081.1	1,085.1	1,085.1

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

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

No

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

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

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

None

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

861,686

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
18,856,997	19,422,707	20,005,388
\$16,219.50/eligible employee	\$16,706.08/Eligible employee	\$17,207.26/Eligible employee
3.0%	3.0%	3.0%

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

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,165,767	1,081,074	1,097,290
1.6%	1.5%	1.5%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	597.6	692.1	697.1	697.1

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

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

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

No

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

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

None

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

314,094

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
\$10,813,066	\$11,137,458.00	\$11,471,582
\$16,219.50/Eligible employee	\$16,706.08/Eligible employee	\$17,207.26/Eligible employee
3.0%	3.0%	3.0%

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

Are any new costs from prior year settlements included in the budget?

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

No		

--

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
508,435	371,281	376,850
2.1%	1.5%	1.5%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	124.0	143.5	143.5	143.5

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

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

No

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

167,258

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
\$2,521,415	2,597,057	2,674,969
\$16219/Eligible employee	\$16706/Eligible employee	\$17,207/Eligible employee
3.0%	3.0%	3.0%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
215,191	203,184	206,232
1.6%	1.5%	1.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 28, 2016

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

July 1 Budget  
2015-16 Estimated Actuals  
Technical Review Checks

Madera Unified

Madera County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

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

EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	VALUE	
11- -0-0000-0000-8590		954,570.00	
Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.			
11- -0-4110-1000-1100		211,316.00	
11- -0-4110-1000-3101		21,027.00	
11- -0-4110-1000-3201		1,330.00	
11- -0-4110-1000-3301		4,981.00	
11- -0-4110-1000-3401		9,448.00	
11- -0-4110-1000-3501		104.00	
11- -0-4110-1000-3601		3,789.00	
11- -0-4110-1000-3701		4,066.00	
11- -0-4110-1000-4300		350,319.00	
11- -0-4110-2700-1300		90,897.00	
11- -0-4110-2700-2400		112,274.00	
11- -0-4110-2700-3101		9,729.00	
11- -0-4110-2700-3202		9,031.00	
11- -0-4110-2700-3301		1,315.00	
11- -0-4110-2700-3302		7,971.00	
11- -0-4110-2700-3401		13,188.00	
11- -0-4110-2700-3402		34,153.00	
11- -0-4110-2700-3501		45.00	
11- -0-4110-2700-3502		52.00	
11- -0-4110-2700-3601		1,658.00	
11- -0-4110-2700-3602		1,906.00	
11- -0-4110-2700-3701		1,723.00	
11- -0-4110-2700-3702		1,980.00	
11- -0-4110-8100-2200		18,175.00	
11- -0-4110-8100-2900		18,164.00	
11- -0-4110-8100-3202		3,847.00	
11- -0-4110-8100-3302		2,744.00	
11- -0-4110-8100-3402		17,970.00	

11-	-0-4110-8100-3502	18.00
11-	-0-4110-8100-3602	656.00
11-	-0-4110-8100-3702	694.00
11-	-0-0000-0000-9790	0.00
11-	-0-0000-0000-979Z	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

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

ACCOUNT								
FD	RS	PY	GO	FN	OB	FUND	RESOURCE	VALUE
11-	-0-0000-0000-8590					11		954,570.00
11-	-0-0000-0000-9790					11		0.00
11-	-0-0000-0000-979Z					11		0.00
11-	-0-4110-1000-1100					11		211,316.00
11-	-0-4110-1000-3101					11		21,027.00
11-	-0-4110-1000-3201					11		1,330.00
11-	-0-4110-1000-3301					11		4,981.00
11-	-0-4110-1000-3401					11		9,448.00
11-	-0-4110-1000-3501					11		104.00
11-	-0-4110-1000-3601					11		3,789.00
11-	-0-4110-1000-3701					11		4,066.00
11-	-0-4110-1000-4300					11		350,319.00
11-	-0-4110-2700-1300					11		90,897.00
11-	-0-4110-2700-2400					11		112,274.00
11-	-0-4110-2700-3101					11		9,729.00
11-	-0-4110-2700-3202					11		9,031.00
11-	-0-4110-2700-3301					11		1,315.00
11-	-0-4110-2700-3302					11		7,971.00
11-	-0-4110-2700-3401					11		13,188.00
11-	-0-4110-2700-3402					11		34,153.00
11-	-0-4110-2700-3501					11		45.00
11-	-0-4110-2700-3502					11		52.00
11-	-0-4110-2700-3601					11		1,658.00
11-	-0-4110-2700-3602					11		1,906.00
11-	-0-4110-2700-3701					11		1,723.00
11-	-0-4110-2700-3702					11		1,980.00
11-	-0-4110-8100-2200					11		18,175.00
11-	-0-4110-8100-2900					11		18,164.00
11-	-0-4110-8100-3202					11		3,847.00
11-	-0-4110-8100-3302					11		2,744.00
11-	-0-4110-8100-3402					11		17,970.00



11-	-0-4110-8100-3502	11	18.00
11-	-0-4110-8100-3602	11	656.00
11-	-0-4110-8100-3702	11	694.00

Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

11-	-0-0000-0000-8590					8590	954,570.00
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Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource and object has been verified with CDE.

01-6382-0-0000-0000-9740						6382	9740	314,601.46
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Explanation:Resource 6382 is new Ca Career pathway Trusted and has been verified with CDE.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-6382-0-0000-0000-9791						6382	9791	202,601.46
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Explanation:Rsource 6382 is a multiyear program and has ending fund balance

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County

Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-4,109.00

Explanation: Negative balance in fund 12/resource 6105 is offset with resource 9665 in fund 12

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COMP.ABS.9665	454,534.00	454,534.00

Explanation:As of now, there is no change. Long term debt will be evaluated at the end of the year.

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0  
6/2/2016 3:50:05 PM

20-65243-0000000

July 1 Budget  
2016-17 Budget  
Technical Review Checks

Madera Unified

Madera County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

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

EXCEPTION

ACCOUNT					RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
11-	-0	-0000	-0000	-8590		954,570.00
Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.						
11-	-0	-0000	-8700	-5600		202,000.00
11-	-0	-4110	-1000	-1100		214,831.00
11-	-0	-4110	-1000	-3101		27,024.00
11-	-0	-4110	-1000	-3301		3,114.00
11-	-0	-4110	-1000	-3501		107.00
11-	-0	-4110	-1000	-3601		3,745.00
11-	-0	-4110	-1000	-3701		4,080.00
11-	-0	-4110	-1000	-4300		54,375.00
11-	-0	-4110	-1000	-5800		10,000.00
11-	-0	-4110	-2700	-1300		102,706.00
11-	-0	-4620	-1000	-3301		99.00
11-	-0	-4620	-1000	-3401		1,512.00
11-	-0	-4620	-1000	-3501		3.00
11-	-0	-4620	-1000	-3601		119.00
11-	-0	-4620	-1000	-3701		130.00
11-	-0	-4110	-2700	-2400		117,334.00
11-	-0	-4110	-2700	-3101		12,920.00
11-	-0	-4110	-2700	-3202		11,956.00
11-	-0	-4110	-2700	-3301		1,489.00
11-	-0	-4110	-2700	-3302		8,976.00
11-	-0	-4110	-2700	-3401		15,408.00
11-	-0	-4110	-2700	-3402		38,927.00
11-	-0	-4110	-2700	-3501		51.00
11-	-0	-4110	-2700	-3502		59.00
11-	-0	-4110	-2700	-3601		1,791.00
11-	-0	-4110	-2700	-3602		2,046.00
11-	-0	-4110	-2700	-3701		1,951.00
11-	-0	-4110	-2700	-3702		2,230.00

11-	-0-4110-7210-7350	48,585.00
11-	-0-4110-8100-2200	19,755.00
11-	-0-4110-8100-2900	18,995.00
11-	-0-4110-8100-3202	3,979.00
11-	-0-4110-8100-3302	2,964.00
11-	-0-4110-8100-3402	12,165.00
11-	-0-4110-8100-3502	20.00
11-	-0-4110-8100-3602	676.00
11-	-0-4110-8100-3702	736.00
11-	-0-4620-1000-1100	6,850.00
11-	-0-4620-1000-3101	862.00
11-	-0-0000-0000-979Z	0.00
11-	-0-0000-0000-9790	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

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

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
11-	-0-0000-0000-8590					11		954,570.00
11-	-0-0000-0000-9790					11		0.00
11-	-0-0000-0000-979Z					11		0.00
11-	-0-0000-8700-5600					11		202,000.00
11-	-0-4110-1000-1100					11		214,831.00
11-	-0-4110-1000-3101					11		27,024.00
11-	-0-4110-1000-3301					11		3,114.00
11-	-0-4110-1000-3501					11		107.00
11-	-0-4110-1000-3601					11		3,745.00
11-	-0-4110-1000-3701					11		4,080.00
11-	-0-4110-1000-4300					11		54,375.00
11-	-0-4110-1000-5800					11		10,000.00
11-	-0-4110-2700-1300					11		102,706.00
11-	-0-4110-2700-2400					11		117,334.00
11-	-0-4110-2700-3101					11		12,920.00
11-	-0-4110-2700-3202					11		11,956.00
11-	-0-4110-2700-3301					11		1,489.00
11-	-0-4110-2700-3302					11		8,976.00
11-	-0-4110-2700-3401					11		15,408.00
11-	-0-4110-2700-3402					11		38,927.00
11-	-0-4110-2700-3501					11		51.00
11-	-0-4110-2700-3502					11		59.00
11-	-0-4110-2700-3601					11		1,791.00

11-	-0-4110-2700-3602	11	2,046.00
11-	-0-4110-2700-3701	11	1,951.00
11-	-0-4110-2700-3702	11	2,230.00
11-	-0-4110-7210-7350	11	48,585.00
11-	-0-4110-8100-2200	11	19,755.00
11-	-0-4110-8100-2900	11	18,995.00
11-	-0-4110-8100-3202	11	3,979.00
11-	-0-4110-8100-3302	11	2,964.00
11-	-0-4110-8100-3402	11	12,165.00
11-	-0-4110-8100-3502	11	20.00
11-	-0-4110-8100-3602	11	676.00
11-	-0-4110-8100-3702	11	736.00
11-	-0-4620-1000-1100	11	6,850.00
11-	-0-4620-1000-3101	11	862.00
11-	-0-4620-1000-3301	11	99.00
11-	-0-4620-1000-3401	11	1,512.00
11-	-0-4620-1000-3501	11	3.00
11-	-0-4620-1000-3601	11	119.00
11-	-0-4620-1000-3701	11	130.00

Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

11-	-0-0000-0000-8590					8590	954,570.00
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Explanation:Resource 6391 is the new Adult Education Block grant and the program and resource and object has been verified with CDE.

01-6382-0-0000-0000-9740					6382	9740	152,371.46
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Explanation:Estimated expenses for fy 2016-17

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-6382-0-0000-0000-9791					6382	9791	314,601.46
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Explanation:resource 6382 is a multiyear program and will have an ending balance in fy 2015-16.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the



Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,939.00

Explanation:Negative balance in fund 12 resource 6105 is offset within fund 12 resource 9226

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## **SUPPLEMENTAL CHECKS**

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation:Cash flow is not required to be completed. Entry made in error.

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Export Log  
Period: July 1 Budget  
Type of Export: Official

=====  
LEA: 20-65243-0000000 Madera Unified

Official Check for LEA: 20-65243-0000000 is good

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Export of USER General Ledger started at 6/8/2016 9:50:15 AM

OFFICIAL Header for LEA: 20-65243-0000000 Madera Unified  
VERSION 2016.1.0

Fiscal Year: 2015-16  
Type of Data: Estimated Actuals  
Number of records exported in group 1: 2366

Fiscal Year: 2016-17  
Type of Data: Budget  
Number of records exported in group 2: 1482

Export USER General Ledger completed at 6/8/2016 9:50:15 AM

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Export of Supplementals (USER ELEMENTs) started at 6/8/2016 9:50:15 AM  
Fiscal Year: 2015-16  
Type of Data: Estimated Actuals  
Number of records exported in group 3: 654

Fiscal Year: 2016-17  
Type of Data: Budget  
Number of records exported in group 4: 2360

Export of Supplemental (USER ELEMENTs) completed at 6/8/2016 9:50:16 AM

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Export of Explanations started at 6/8/2016 9:50:16 AM  
Fiscal Year: 2015-16  
Type of Data: Estimated Actuals  
Number of records exported in group 5: 7

Fiscal Year: 2016-17  
Type of Data: Budget  
Number of records exported in group 6: 7

Export of Explanations completed at 6/8/2016 9:50:16 AM

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Export of TRC Log started at 6/8/2016 9:50:16 AM  
Fiscal Year: 2015-16  
Type of Data: Estimated Actuals  
Number of records exported in group 7: 56

Fiscal Year: 2016-17  
Type of Data: Budget  
Number of records exported in group 8: 56

Export of TRC Log completed at 6/8/2016 9:50:16 AM

OFFICIAL END for LEA: 20-65243-0000000 Madera Unified

Exported to file: C:\SACS2016\Official\20652430000000BS1.DAT

End of Official Export Process