

LAS LOMITAS ELEMENTARY SCHOOL DISTRICT 2016-17 BUDGET ADOPTION

INTRODUCTION

The District's 2016-17 Budget has been developed using guidance from the board study sessions, budget committee meetings, state and federal budget estimates from the Governor's May Revise, and advice from the San Mateo County Office of Education. The Education Code requires school districts to adopt a budget by June 30th for the next fiscal year. However, certain state and local financial information is not available until after the District's budget has been adopted. The 2016-17 Budget is based on the most current financial information available at the time of budget development. Revisions to the budget are made throughout the year to reflect changes in revenue and expenditures as they become known.

SUMMARY

The 2016-17 Budget is the third budget developed in conjunction with the new Local Control Accountability Plan (LCAP) directly aligning District finances with curriculum and instructional program services. The District offers an expansive curriculum to meet the diverse needs of the groups of students targeted in the LCAP, as well as any student needing additional support in Math, Reading, Writing, and English Language Arts. This year a "Base Program" calculation is included as required by the ever-changing LCAP rules of the State Board of Education.

Labor negotiations for all bargaining units are not settled for 2016-17. The District has developed a robust professional development program to implement the Common Core State Standards and to advance the four LCAP goals. Funding to further the progress of these programs and services is another key element of the 2016-17 Budget.

Enrollment for 2016-17 is estimated to be 1,381, which is a decrease of 5 students from the current year's October CBEDS count. While there is little change in the total district enrollment, the distribution of students is increasing at La Entrada and declining Las Lomitas. The new Kindergarten enrollment is lower than the larger classes of students exiting Las Lomitas and entering La Entrada. Enrollment varies throughout the year and actual enrollment is currently 1,400.

LOCAL CONTROL FUNDING FORMULA AND BASIC AID

2016-17 will be the third year of the state's new Local Control Funding Formula (LCFF) and the Governor has made a commitment to funding education and attaining full implementation of the LCFF in 2019-20. The LCFF is based upon a revenue target by grade level for all school districts statewide, with additional funding allocated to English Learners, foster students, and low income students. Districts like LLESB whose local property tax revenue exceeds their state funding under the LCFF, would continue to

retain their local tax revenue and be referred to as a Basic Aid, or Community Funded district.

The LCFF does not include the categorical programs, or the categorical funding that previously existed under the Revenue Limit funding model. The Governor vowed that basic aid districts would be “held harmless” for the loss of categorical revenue and a separate Hold Harmless account was established to ensure that districts would continue to receive the same level of state funding they received in 2012-13. The Hold Harmless revenue satisfies the \$120 per student Basic Aid state guarantee and is a flat dollar amount that does not adjust for increases in student enrollment or cost of living.

LOCAL CONTROL FUNDING FORMULA/REVENUE LIMIT SOURCES

Property Taxes (Increase of \$1,004,621)

Property tax revenue, which includes secured taxes, unsecured taxes, homeowners' exemption and any prior year adjustments, accounts for over 60% of general fund revenue. Revenue from local property taxes is projected to increase 7.1% in 2016-17. Each 1% increase to secured taxes, net of any reductions to declines in assessed valuations, equals approximately \$145,000. Also deducted from property tax receipts is the Genentech settlement at \$25,298 which will continue through FY16/17.

Actual property tax revenue for 2016-17 will be known in August and adjustments to the District's budget will be made accordingly. Property tax increases beyond 2016-17 are estimated at 5.5% for 2017-18, and 5.5 % thereafter.

Revenue Limit (Increase of \$5,220)

The District receives Revenue Limit funding through the Voluntary Transfer Program with Ravenswood School District. LLESd receives 70% of the LCFF per student base grant funding for the ADA of students enrolled in the District. Budget projections for this source take into account the LCFF base grant estimates from Ravenswood, current ADA, and LCFF gap funding from the state.

Education Protection Account (EPA) Prop. 30 (Decrease of \$1,224)

The passage of Proposition 30 in November 2012 granted funding of approximately \$200 per ADA to school districts through 2018/19. LLESd has a spending plan for the EPA which declares these funds to be used for teacher salaries and benefits.

Special Education (Decrease of \$25,000)

The current SELPA funding model for Special Education was implemented in 2005-06. The District's Special Education income from the SELPA is a combination of excess property taxes received by the County Office of Education and the balance due the from the State. The County property tax dollars appear on our books as County Property Tax Transfer income. The county SELPA funding remains at the 2014-15 amount.

The SELPA has consistently provided funding through the High Cost Pool for the last few years. This revenue is received as an offset to qualifying prior year expenditures and is included in the 2015-16 budget at the average amount received over the last three years.

FEDERAL REVENUE (No change)

Federal revenue estimates are based on the federal budget which operates on a fiscal year of October 1 through September 30. Exact funding amounts will be known later in the fall once the federal government adopts the budget. Programs for which the District receives federal funding are Special Education Individuals with Disabilities Education Act (IDEA), Title I, and Title II. Federal revenue is budgeted with no change from the 2015-16 allocation level.

OTHER STATE REVENUE

Lottery (Increase of \$19,682)

State lottery income, adjusted for actual attendance, is estimated at \$140.00 per ADA for general purpose use and \$41.00 per ADA restricted for instructional materials. These funds are based on the prior year's P2 ADA calculation.

Mandate Block Grant (Decrease of \$1,059)

The District participates in the Mandate Block Grant and funding is budgeted at \$28 per ADA.

One Time Discretionary Funding for 2016-17 (Increase of \$319,002)

The Governor's May Revision proposes additional one time discretionary funding of \$237/ADA. These funds will not be received in future years and do not have a spending expiration. Sources close to legislative budgetary discussions in Sacramento are anticipating that these funds may be decreased and/or directed to particular interests by the time the State Budget is adopted.

OTHER LOCAL REVENUE

Parcel Tax (No change)

The parcel tax income is calculated at \$311 per non-exempt parcel and is adjusted for the \$1.35 per parcel the County charges for collection of the parcel tax. Parcel tax revenue is budgeted at \$1,196,800 under local revenue and does not expire.

Rental Income (Increase of \$12,294)

Rental income for La Loma and Ladera school sites has been adjusted per the respective lease agreements. Also included in rental income are lease payments from the Children's Creative Learning Center (CCLC), field rental fees, and facility rental fees. Due to anticipated construction projects and possible limited access to facilities in the summer of 2016, field and facility rental fees have been reduced.

Interest

Interest is estimated at the current rate of 0.8%.

Las Lomas Education Foundation (No change)

The Las Lomas Education Foundation grant for 2016-17 is budgeted at \$2,200,000. These funds support staff salaries and special projects identified as Fund a Need. The Foundation grant for 2016-17 and beyond is budgeted at the base amount of \$2,000,000. Should additional monies be gifted to the District, the grant amount will increase as will the expenditures they were raised to support. For 2016-17, the Foundation's donation represents approximately 10% of the District's revenue.

Prior Year Carryover (Estimated to be \$400,000)

There is no carryover of income or expenditures included in the proposed budget. Any "restricted" funds not expended by June 30, 2016, will be introduced into the budget at First Interim. The one-time funds are to be expended over a three years that started in 2015-16.

EXPENDITURES***Step and Column Salary Increases (Increase of approx. \$217,000)***

The projected movement on the salary schedule (for years of service and unit credit) is included for all classifications of employees.

Staffing (Decrease of \$40,750)

Certificated classroom staffing is budgeted for a net decrease of 0.65 FTE (1.35 FTE Increase at La Entrada and 2.0 decrease at Las Lomas). The certificated substitute rate is budgeted for an increase of \$25,000. Staffing will be revaluated as the school year begins.

Benefit Rates (Increase of \$255,850)

Changes to the 2016-17 fringe benefit rates for payroll charges are as follows:

STRS: 0.1258 (increased from 0.1073)

PERS: 0.13888 (increased from 0.11847)

Worker's Compensation: 0.015623 (increased from 0.01232)

Retiree Health Benefits

Retiree health benefits are increased to account for new retirees and a projected increase in health insurance premiums. Retiree health benefits include the funding the OPEB trust at the recommended ARC of \$620,000 beginning in 2013-14 and thereafter.

Utilities

Utilities costs are adjusted to cover estimated usage and increased rates for next year. Budgeted rate increases are included for waste and recycling services, water, and electricity.

Technology (Increase of \$25,000)

Technology hardware and software licensing fees are estimated to increase by \$25,000 in 2016-17 largely due to the additional software programs required for 21st Century Learning and the increased number of required licenses due to student and staffing growth. Expansion of the infrastructure is a prerequisite to enriching the technology program for students and teachers as the District prepares for increased 1:1 devices.

County Special Education Programs (Flat)

Payment to the programs listed with an object code of 7141 and 7472 notates students served in the county's special education program or in other district's programs. Students are enrolled in these programs when the student's needs are best served by programs being offered at the county or in another district.

Interfund Transfers and Board Reserves

Interfund transfers include a transfer to Fund 17 of \$100,000 to continue building a Phillips Brooks School (PBS) Maintenance Reserve, and from Fund 17 of \$211,561 to maintain an undesignated general fund ending balance equal to 10% of the current year revenues.

Transfers to Fund 14 of \$158,000 are for the district portion of the Deferred Maintenance state match and Routine Restricted Maintenance contribution.

OTHER FUNDS***Deferred Maintenance Fund 14***

The Deferred Maintenance Fund is used to account for revenues and expenditures relating to major maintenance projects. The State used to provide matching funds to assist school districts with major repairs such as plumbing, heating, roofing, and resurfacing. Fund 14 expenditures are committed for major deferred maintenance needs.

Special Reserve Non Capital Projects Fund 17

The State required 3% minimum Reserve for Economic Uncertainty is maintained in Fund 17. The Board assigned reserves for PBS Maintenance, PBS Amortization, District Uncertainty, and Construction Uncertainty are also in Fund 17 and are assigned for these purposes.

Building Fund 21: Measure S Bond

Expenditures in this fund are for the salaries and benefits of the Director of Bond Projects, 0.5FTE Accountant and preliminary construction expenditures. Construction contracts are scheduled to be executed in January as well as site

development costs, design, testing, and planning for an estimated fund cost of \$18.8 Million.

Capital Facilities Fund 25

Fund 25 is used to account for the developer fees the district receives. These monies can only be spent on providing facilities for new students as a result of enrollment growth. The district recently adopted the 2016 approved COLA and will receive \$2.034 per square foot for residential and \$0.336 per square foot for commercial development. Funds are budgeted for the rental of 16 portable classroom buildings. Developer fees vary from year to year but have been making incremental increases over the last two years. They are budgeted to be \$157,000 in 2016-17. Expenditures traditionally charged to Fund 25 (annual rental on the relocatable classrooms) may require to be charged elsewhere if these revenues do not materialize or if the number of classrooms added outpaces the generated revenue.

Special Reserve – Capital Projects Fund 40

Expenditures from this fund are restricted to facilities and major capital outlay purchases. Funds had been earmarked for capital outlay purchases and for major maintenance needs (e.g. a School Bus).

SAN MATEO COUNTY OFFICE OF EDUCATION
STAFFING ANALYSIS
Full Time Equivalent (FTE) Positions
GENERAL FUND

District Las Lomas Elementary School District

Fiscal Year 2016-17

This form is a part of the Budget and Interim Reports package.

OBJECT	DESCRIPTION	2015-16 Estimated Actuals FTE	2016-17 Adopted Budget FTE	Increase (Decrease) FTE
1100	Teachers FTE	92.94	92.28	(0.66)
1200	Certificated Pupil Support FTE	3.50	3.50	0.00
1300	Cert Supervisors & Administrators FTE	8.00	8.00	0.00
1900	Other Certificated FTE	0.00	0.00	0.00
	TOTAL CERTIFICATED FTE	104.44	103.78	(0.66)
Total Budget	1000-1999	\$ 11,385,456	11,495,187	\$ 109,731
Negotiations Settled for Current Year? (Y/N)		Y	N	
2100	Instructional Aides FTE	19.09	20.57	1.48
2200	Classified Support FTE	13.69	13.69	0.00
2300	Class Supervisors & Administrators FTE	3.00	3.00	0.00
2400	Clerical & Office FTE	11.39	12.39	1.00
2900	Other Classified FTE	1.15	2.43	1.28
	TOTAL CLASSIFIED FTE	48.32	52.08	3.76
Total Budget	2000-2999	\$ 3,357,209	\$ 3,417,827	\$ 60,618
Negotiations Settled for Current Year? (Y/N)		Y	N	

To calculate FTE's, use the following example:

Days worked = 145
Contract days = 185
% of each day = 50

Formula:
(145/185) x 0.5 = 0.39 FTE

Please provide explanation for significant changes in FTEs between Estimated Actuals and Adopted Budget.

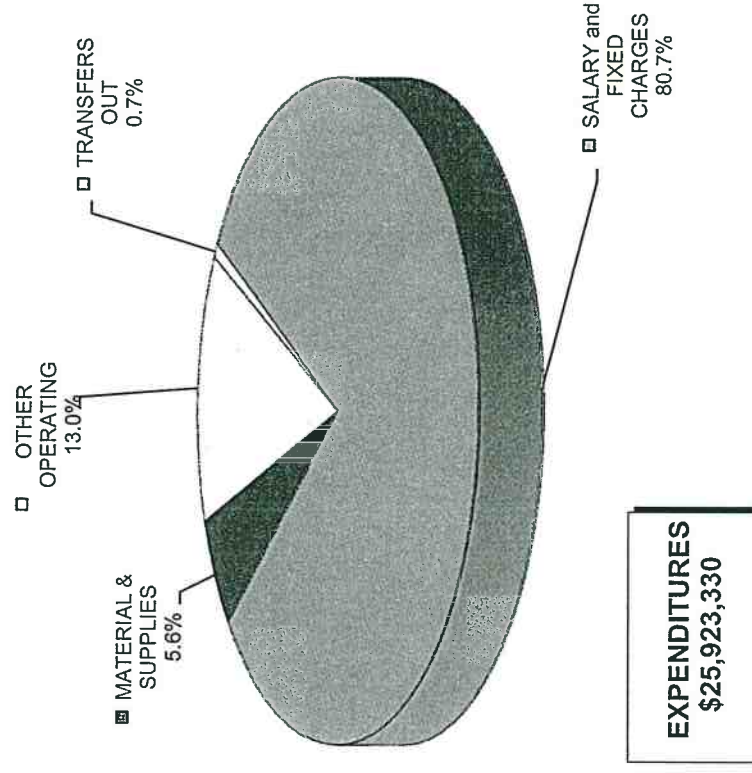
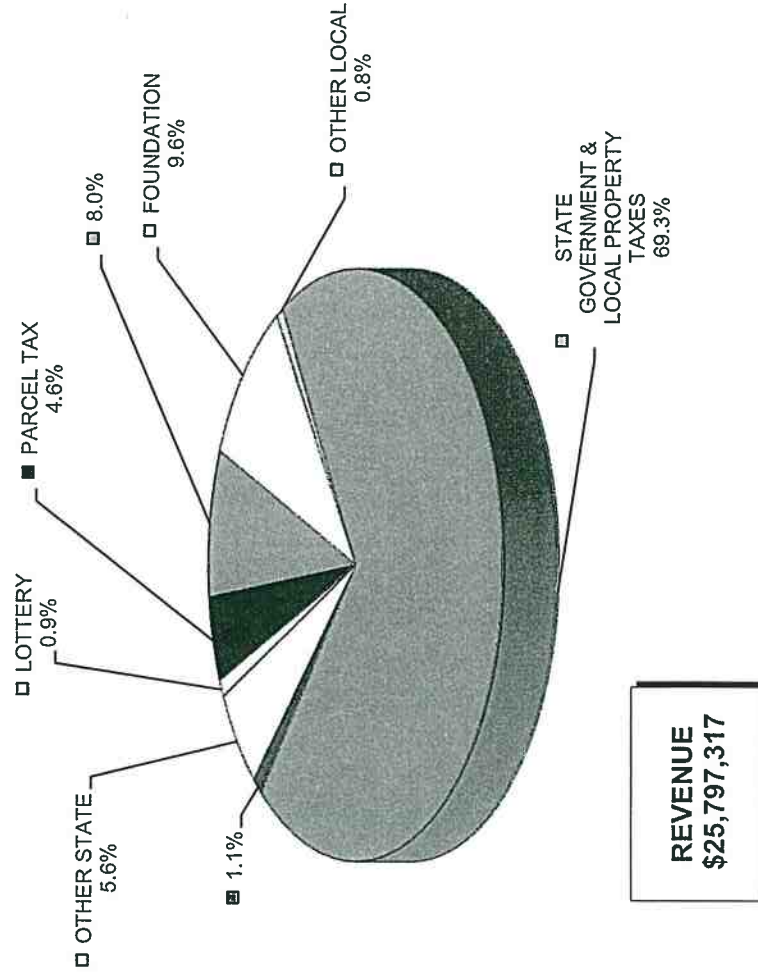
Please provide explanation if Staffing Analysis data differ from data in the CECC Position Control System (if using Position Control System to develop district's budget):

☐ Check here if district did not use CECC Position Control System to develop district's budget:

Las Lomitas School District

2016 - 2017

GENERAL FUND BUDGET



Las Lomitas School District

2016 - 2017 BUDGET - REVENUE / UNRESTRICTED

DESCRIPTION		2013-14		2014-15		2015-16	2016-17
		Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Est. Actuals	Budget	
REVENUE LIMIT SOURCES							
8011 /19	Principal Appt.-State Aide / Prior Years	539,586	638,710	682,175	675,572		
8012	Educ. Protection Acct. State Aid	271,180	272,606	272,000	269,000		
8021	Tax Relief Subventions	75,023	75,704	75,106	76,329		
8041	Secured Taxes	12,181,635	13,237,202	14,502,029	15,500,553		
8042	Unsecured Taxes	695,843	742,614	789,806	826,529		
8043	Prior Years	(34,314)	(28,548)	(8,186)	(8,500)		
8091	Unrestricted Transfers	(158,000)	(158,000)	(158,000)	(158,000)		
TOTAL		13,570,953	14,780,289	16,154,930	17,181,483		
FEDERAL REVENUE							
8181	PL 94-142 IDEA	0	0	0	0	0	0
8182	PL / Pre School	0	0	0	0	0	0
8290	Title I	0	0	0	0	0	0
8290	Title II	0	0	0	0	0	0
8290	Drug Free	0	0	0	0	0	0
8290	Other Federal	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
OTHER STATE REVENUES							
8311	Special Education	0	0	0	0	0	0
8311	Transportation	0	0	0	0	0	0
8311	E.I.A.	0	0	0	0	0	0
8434	Class Size Reduction Program	0	0	0	0	0	0
8550	Mandated Costs Reimbursement	37,914	127,203	38,747	37,388		
8560	State Lottery	187,178	179,114	174,464	188,720		
8590	GATE	0	0	0	0	0	0
8590	Supplemental - CORE	0	0	0	0	0	0
8590	School Improvement Block Grant	0	0	0	0	0	0
8590	Instructional Materials	0	0	0	0	0	0
8590	Prop. 39 Clean Energy Grant	0	0	0	0	0	0
8590	One Time / On-Going Grant	0	0	0	0	0	0
8590	TUPE	0	0	0	0	0	0
8590	Other State Income	3,496	339	724,911	319,476		
TOTAL		228,588	306,656	938,122	545,584		

2016 - 2017	BUDGET - REVENUE / UNRESTRICTED
-------------	---------------------------------

DESCRIPTION	2013-14	2014-15	2015-16	2016-17
	Unaudited Actuals	Unaudited Actuals	Est. Actuals	Budget

OTHER LOCAL REVENUES

8621	Parcel Tax	1,196,797	1,197,106	1,196,800	1,196,800
8631	Sale of Equipment	0	0	0	0
8650	Rentals	1,941,964	1,941,019	2,007,084	2,067,556
8660	Interest Income	42,097	37,782	30,000	31,000
8662	Investment Gains / Losses	50,585	4,705	0	0
8677	Interagency Services between LEA	0	0	0	0
8699	Foundation Grant	2,800,000	2,400,000	2,772,358	2,484,112
8699	Other Local Income	183,656	219,611	0	0
8722	County Transfer - Program Spc	0	0	0	0
8792	County Transfer - Mental Health	0	0	0	0

TOTAL

6,215,099	5,800,223	6,006,242	5,779,468
-----------	-----------	-----------	-----------

GRAND TOTAL	20,014,640	20,887,168	23,099,294	23,506,535
--------------------	-------------------	-------------------	-------------------	-------------------

Las Lomitas School District

2016 - 2017 BUDGET - REVENUE / RESTRICTED

DESCRIPTION		2013-14	2014-15	2015-16	2016-17
		Unaudited Actuals	Unaudited Actuals	Est. Actuals	Budget
REVENUE LIMIT SOURCES					
8011 /19	Principal Appt.-State Aide / Prior Years	0	0	0	0
8012	Educ. Protection Acct. State Aid	0	0	0	0
8021	Tax Relief Subventions	0	0	0	0
8041	Secured Taxes	0	0	0	0
8042	Unsecured Taxes	0	0	0	0
8043	Prior Years	0	0	0	0
8097	County Property Tax Transfer	721,803	736,439	700,500	701,300
TOTAL		721,803	736,439	700,500	701,300
FEDERAL REVENUE					
8181	PL 94-142 IDEA	217,951	223,958	227,527	222,016
8182	PL / Pre School	21,574	23,796	27,496	27,496
8290	Title I	20,266	21,758	19,188	20,657
8290	Title II	12,491	17,946	17,750	17,750
8290	Drug Free	0	0	0	0
8290	Other Federal	0	0	0	0
TOTAL		272,282	287,458	291,961	287,919
OTHER STATE REVENUES					
8311	Special Education	0	55,361	0	0
8311	Transportation	0	0	0	0
8311	E.I.A.	0	0	0	0
8434	Class Size Reduction Program	0	0	0	0
8550	Mandated Costs Reimbursement	0	0	0	0
8560	State Lottery	46,534	51,738	49,480	53,920
8590	GATE	0	0	0	0
8590	Supplemental - CORE	0	0	0	0
8590	School Improvement Block Grant	0	0	0	0
8590	Instructional Materials	0	0	0	0
8590	Prop. 39 Clean Energy Grant	0	0	0	0
8590	One Time / On-Going Grant	0	0	0	0
8590	TUPE	0	1,125	0	0
8590	Other State Income	400,755	623,034	718,367	1,080,443
TOTAL		447,289	731,258	767,847	1,134,363

Las Lomitas School District

2016 - 2017 BUDGET - REVENUE / RESTRICTED

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
-------------	------------------------------	------------------------------	-------------------------	-------------------

OTHER LOCAL REVENUES

8621 Parcel Tax	0	0	0	0
8631 Sale of Equipment	0	0	0	0
8650 Rentals	0	0	0	0
8660 Interest Income	0	0	0	0
8662 Investment Gains / Losses	0	0	0	0
8677 Interagency Services between LEA	46,944	21,817	50,000	50,000
8699 Foundation Grant	0	0	0	0
8699 Other Local Income	40,069	64,501	67,462	117,200
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL

87,013	86,318	117,462	167,200
--------	--------	---------	---------

GRAND TOTAL

1,528,387	1,841,474	1,877,770	2,290,782
-----------	-----------	-----------	-----------

Las Lomitas School District

2016 - 2017 BUDGET - REVENUE SUMMARY

DESCRIPTION		2013-14	2014-15	2015-16	2016-17
		Unaudited Actuals	Unaudited Actuals	Est. Actuals	Budget
REVENUE LIMIT SOURCES					
8011 /19	Principal Appt.-State Aide / Prior Years	539,586	638,710	682,175	675,572
8012	Educ. Protection Acct. State Aid	271,180	272,606	272,000	269,000
8021	Tax Relief Subventions	75,023	75,704	75,106	76,329
8041	Secured Taxes	12,181,635	13,237,202	14,502,029	15,500,553
8042	Unsecured Taxes	695,843	742,614	789,806	826,529
8043	Prior Years	(34,314)	(28,548)	(8,186)	(8,500)
8097	County Property Tax Transfers	563,803	578,439	542,500	543,300
TOTAL		14,292,756	15,516,728	16,855,430	17,882,783
FEDERAL REVENUE					
8181	PL 94-142 IDEA	217,951	223,958	227,527	222,016
8182	PL / Pre School	21,574	23,796	27,496	27,496
8290	Title I	20,266	21,758	19,188	20,657
8290	Title II	12,491	17,946	17,750	17,750
8290	Drug Free	0	0	0	0
8290	Other Federal	0	0	0	0
TOTAL		272,282	287,458	291,961	287,919
OTHER STATE REVENUES					
8311	Special Education	0	55,361	0	0
8311	Transportation	0	0	0	0
8311	E.I.A.	0	0	0	0
8434	Class Size Reduction Program	0	0	0	0
8550	Mandated Costs Reimbursement	37,914	127,203	38,747	37,388
8560	State Lottery	233,712	230,852	223,944	242,640
8590	GATE	0	0	0	0
8590	Supplemental - CORE	0	0	0	0
8590	School Improvement Block Grant	0	0	0	0
8590	Instructional Materials	0	0	0	0
8590	Prop. 39 Clean Energy Grant	0	0	0	0
8590	One Time / On-Going Grant	0	0	0	0
8590	TUPE	0	1,125	0	0
8590	Other State Income	404,251	623,373	1,443,278	1,399,919
TOTAL		675,877	1,037,914	1,705,969	1,679,947

Las Lomitas School District

2016 - 2017 BUDGET - REVENUE SUMMARY

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
-------------	------------------------------	------------------------------	-------------------------	-------------------

OTHER LOCAL REVENUES

8621 Parcel Tax	1,196,797	1,197,106	1,196,800	1,196,800
8631 Sale of Equipment	0	0	0	0
8650 Rentals	1,941,964	1,941,019	2,007,084	2,067,556
8660 Interest Income	42,097	37,782	30,000	31,000
8662 Investment Gains / Losses	50,585	4,705	0	0
8677 Interagency Services between LEA	46,944	21,817	50,000	50,000
8699 Foundation Grant	2,800,000	2,400,000	2,772,358	2,484,112
8699 Other Local Income	223,725	284,111	67,462	117,200
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL

6,302,112	5,886,541	6,123,704	5,946,668
-----------	-----------	-----------	-----------

GRAND TOTAL

21,543,027	22,728,641	24,977,064	25,797,317
------------	------------	------------	------------

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
-------------	------------------------------	------------------------------	-------------------------	-------------------

CERTIFICATED SALARIES

1100 Teachers	7,853,361	8,177,765	8,629,966	8,858,742
1200 Pupil Support	312,350	388,450	440,278	443,687
1300 Administrators	899,177	920,621	1,093,455	1,115,310
1900 Other Certificated	86,974	106,527	80,144	55,920
TOTAL	9,151,863	9,593,363	10,243,843	10,473,659

CLASSIFIED SALARIES

2100 Instructional Aides	198,506	220,416	247,552	286,205
2200 Support Salaries	727,058	822,060	833,147	895,477
2300 Administrators	331,710	342,852	375,915	379,307
2400 Clerical and Office	667,715	722,627	783,683	792,277
2900 Other Classified	71,667	76,646	77,364	78,000
TOTAL	1,996,656	2,184,600	2,317,661	2,431,266

EMPLOYEE BENEFITS

3101 STRS; Certificated	747,738	833,750	1,072,607	1,274,791
3102 STRS; Classified	11,888	13,444	16,077	20,676
3201 PERS; Certificated	19,470	21,925	22,873	42,004
3202 PERS; Classified	199,416	229,230	247,977	291,758
3301 OASDI / Medicare-Certificated	140,426	150,257	165,667	166,867
3302 OASDI / Medicare-Classified	133,639	150,589	159,017	181,971
3401 Health - Certificated	510,084	542,105	606,836	566,976
3402 Health - Classified	153,950	163,676	185,433	190,947
3501 U.I. - Certificated	4,536	4,759	5,290	5,371
3502 U.I. - Classified	961	1,082	1,182	1,250
3601 Worker's Comp - Certificated	91,571	124,310	158,233	163,973
3602 Worker's Comp - Classified	19,423	27,320	34,437	38,181
3701 Retiree Benefits	722,520	725,634	651,000	726,000
3901 Other Benefits Certificated	263,857	272,995	270,256	216,142
3902 Other Benefits Classified	61,289	73,325	81,290	76,621
TOTAL	3,080,768	3,334,400	3,678,176	3,963,528

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
-------------	------------------------------	------------------------------	-------------------------	-------------------

BOOKS and SUPPLIES

4100 Textbooks	69,440	79,633	252,675	252,675
4200 Other Books	2,049	6,861	8,606	8,606
4300 Materials and Supplies	478,835	439,422	845,153	846,240
4400 Non-Capitalized Equipment	379,599	233,368	226,027	221,778
TOTAL	929,923	759,285	1,332,461	1,329,299

SERVICES, OTHER OPERATING

5100 Sub-agreements for Services	0	0	0	0
5200 Mileage / Conference	59,830	70,058	735,243	346,603
5300 Membership / Dues	37,532	47,423	47,649	47,649
5400 Insurance	94,037	111,555	117,100	117,100
5500 Utilities	291,299	282,088	287,775	287,775
5600 Contracts / Rent	87,950	100,578	278,812	279,812
5800 Other Services	532,701	571,646	719,316	709,566
5900 Communications	58,083	46,668	67,798	67,181
TOTAL	1,161,432	1,230,015	2,253,693	1,855,686

CAPITAL OUTLAY

6100 Land	3,004,751	0	0	0
6200 Buildings	8,900	0	0	0
6400 New Equipment	12,285	0	0	0
6500 Equipment Replacement	0	40,376	33,570	35,000
TOTAL	3,025,936	40,376	33,570	35,000

OTHER OUTGO

7141 Special Ed Excess Costs - District	0	0	0	0
7142 Special Ed Excess Costs - County	0	0	0	0
7600 Transfers	0	0	0	0
TOTAL	0	0	0	0

GRAND TOTAL	19,346,578	17,142,038	19,859,404	20,088,438
--------------------	-------------------	-------------------	-------------------	-------------------

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION		2013-14	2014-15	2015-16	2016-17
		Unaudited Actuals	Unaudited Actuals	Est. Actuals	Budget
CERTIFICATED SALARIES					
1100 Teachers		868,063	990,013	897,900	1,003,471
1200 Pupil Support		128,363	173,575	74,067	163,070
1300 Administrators		150,774	159,082	162,344	162,345
1900 Other Certificated		54,993	46,597	7,302	9,000
TOTAL		1,202,192	1,369,268	1,141,613	1,337,886
CLASSIFIED SALARIES					
2100 Instructional Aides		596,837	647,290	696,475	771,178
2200 Support Salaries		255,872	264,261	253,580	275,487
2300 Administrators		32,149	32,363	52,131	52,324
2400 Clerical and Office		34,818	34,717	37,362	37,523
2900 Other Classified		0	0	0	0
TOTAL		919,675	978,630	1,039,548	1,136,512
EMPLOYEE BENEFITS					
3101 STRS; Certificated		85,190	634,594	646,475	1,058,580
3102 STRS; Classified		2,315	11,010	0	0
3201 PERS; Certificated		19,379	22,856	23,158	28,299
3202 PERS; Classified		94,642	103,428	114,775	134,080
3301 OASDI / Medicare-Certificated		27,589	34,055	30,301	32,662
3302 OASDI / Medicare-Classified		65,522	72,221	75,372	88,770
3401 Health - Certificated		74,732	77,761	54,081	53,724
3402 Health - Classified		96,385	90,411	116,058	100,619
3501 U.I. - Certificated		568	679	589	680
3502 U.I. - Classified		441	476	528	580
3601 Worker's Comp - Certificated		11,581	17,234	17,487	20,732
3602 Worker's Comp - Classified		8,914	12,339	15,387	17,720
3700 Retiree Benefits		0	0	0	0
3901 Other Benefits Certificated		22,592	36,546	40,287	19,738
3902 Other Benefits Classified		32,648	59,383	49,405	22,705
TOTAL		542,499	1,172,992	1,183,903	1,578,889

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
-------------	------------------------------	------------------------------	-------------------------	-------------------

BOOKS and SUPPLIES

4100 Textbooks	68,031	54,453	49,480	49,480
4200 Other Books	0	0	0	0
4300 Materials and Supplies	69,910	56,193	60,584	60,584
4400 Non-Capitalized Equipment	10,097	8,117	4,956	4,956
TOTAL	148,038	118,763	115,020	115,020

SERVICES, OTHER OPERATING

5100 Sub-agreements for Services	158,319	176,368	266,000	260,489
5200 Mileage / Conference	79,257	84,154	151,184	151,184
5300 Membership / Dues	0	530	530	530
5400 Insurance	0	0	0	0
5500 Utilities	0	0	0	0
5600 Contracts / Rent	50,559	156,693	256,534	155,946
5800 Other Services	505,509	412,299	1,108,286	908,286
5900 Communications	315	0	150	150
TOTAL	793,959	830,043	1,782,684	1,476,585

CAPITAL OUTLAY

6100 Land	0	0	0	0
6200 Buildings	0	0	0	0
6400 New Equipment	0	0	0	0
6500 Equipment Replacement	0	0	0	0
TOTAL	0	0	0	0

OTHER OUTGO

7141 Special Ed Excess Costs - District	87,811	70,243	70,000	70,000
7142 Special Ed Excess Costs - County	145,254	132,220	120,000	120,000
7600 Transfers	0	0	0	0
TOTAL	233,065	202,463	190,000	190,000
GRAND TOTAL	3,839,430	4,672,160	5,452,768	5,834,892

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES SUMMARY

DESCRIPTION	2013-14		2014-15		2015-16		2016-17	
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Est. Actuals	Est. Actuals	Budget		
CERTIFICATED SALARIES								
1100 Teachers		8,721,424	9,167,778	9,527,866	✓	9,862,213		
1200 Pupil Support		440,713	562,025	514,345	✓	606,757		
1300 Administrators		1,049,951	1,079,703	1,255,799	✓	1,277,655		
1900 Other Certificated		141,968	153,125	87,446		64,920		
TOTAL		10,354,055	10,962,631	11,385,456		11,811,545		
CLASSIFIED SALARIES								
2100 Instructional Aides		795,343	867,705	944,027	✓	1,057,383		
2200 Support Salaries		982,929	1,086,321	1,086,727		1,170,964		
2300 Administrators		363,859	375,215	428,046	✓	431,631		
2400 Clerical and Office		702,533	757,344	821,045		829,800		
2900 Other Classified		71,667	76,646	77,364	✓	78,000		
TOTAL		2,916,331	3,163,230	3,357,209		3,567,778		
EMPLOYEE BENEFITS								
3101 STRS; Certificated		832,929	1,468,343	1,719,082		2,333,371		
3102 STRS; Classified		14,203	24,454	16,077		20,676		
3201 PERS; Certificated		38,849	44,782	46,031		70,303		
3202 PERS; Classified		294,058	332,658	362,752		425,838		
3301 OASDI / Medicare-Certificated		168,015	184,312	195,968		199,529		
3302 OASDI / Medicare-Classified		199,161	222,810	234,389		270,741		
3401 Health - Certificated		584,816	619,866	660,917		620,700		
3402 Health - Classified		250,334	254,087	301,491		291,566		
3501 U.I. - Certificated		5,104	5,438	5,879		6,051		
3502 U.I. - Classified		1,402	1,558	1,710		1,830		
3601 Worker's Comp - Certificated		103,152	141,543	175,720		184,705		
3602 Worker's Comp - Classified		28,337	39,659	49,824		55,901		
3700 Retiree Benefits		722,520	725,634	651,000		726,000		
3901 Other Benefits Certificated		286,450	309,541	310,543		235,880		
3902 Other Benefits Classified		93,937	132,708	130,695		99,326		
TOTAL		3,623,267	4,507,392	4,862,079		5,542,417		

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES SUMMARY

DESCRIPTION	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Est. Actuals	2016-17 Budget
BOOKS and SUPPLIES				
4100 Textbooks	137,471	134,086	302,155	302,155
4200 Other Books	2,049	6,861	8,606	8,606
4300 Materials and Supplies	548,745	495,615	906,824	906,824
4400 Non-Capitalized Equipment	389,697	241,485	230,983	226,734
TOTAL	1,077,961	878,048	1,447,481	1,444,319
SERVICES, OTHER OPERATING				
5100 Sub-agreements for Services	158,319	176,368	266,000	260,489
5200 Mileage / Conference	139,087	154,212	886,427	497,787
5300 Membership / Dues	37,532	47,952	48,179	48,179
5400 Insurance	94,037	111,555	117,100	117,100
5500 Utilities	291,299	282,088	287,775	287,775
5600 Contracts / Rent	138,509	257,270	535,346	435,758
5800 Other Services	1,038,210	983,945	1,827,602	1,617,852
5900 Communications	58,398	46,668	67,948	67,331
TOTAL	1,955,391	2,060,058	4,036,377	3,332,271
CAPITAL OUTLAY				
6100 Land	3,004,751	0	0	0
6200 Buildings	8,900	0	0	0
6400 New Equipment	12,285	0	0	0
6500 Equipment Replacement	0	40,376	33,570	35,000
TOTAL	3,025,936	40,376	33,570	35,000
OTHER OUTGO				
7141 Special Ed Excess Costs - District	87,811	70,243	70,000	70,000
7142 Special Ed Excess Costs - County	145,254	132,220	120,000	120,000
7600 Transfers	0	0	0	0
TOTAL	233,065	202,463	190,000	190,000
GRAND TOTAL	23,186,008	21,814,198	25,312,172	25,923,330

LAS LOMITAS SCHOOL DISTRICT GENERAL FUND SUMMARY

	← 2016-17 → Budget	
<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
23,506,535	2,290,782	25,797,317
20,088,438	5,834,892	25,923,330
		(126,013)
		4,296,451
		211,561
		100,000
		4,281,999
		4,589,500
		COMPONENT
0	0	0
0	0	1,169,595
0	0	1,000
0	0	579,000
0	0	2,532,404

LAS LOMITAS SCHOOL DISTRICT

2016-2017

DEFERRED MAINTENANCE - FUND 14

	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Estimated Actuals	2016-17 Budget
INCOME:				
8091 Revenue Limit Transfers	158,000	158,000	158,000	158,000
8540 State Apportionment	0	0	0	0
8660 Interest	4,238	6,534	7,300	8,000
8662 Gain/Loss Investments	6,901	0	0	0
8912-8915 Transfer From General Fund	0	0	0	0
TOTAL INCOME	169,139	164,534	165,300	166,000

EXPENDITURES:

5600 Contracts	20,800	0	45,000	45,000
5800 Other Services	0	0	0	0
NET INCREASE/DECREASE	148,339	164,534	120,300	121,000
BEGINNING BALANCE	660,471	808,811	973,345	1,093,645

ENDING BALANCE	808,811	973,345	1,093,645	1,214,645
-----------------------	----------------	----------------	------------------	------------------

LAS LOMITAS SCHOOL DISTRICT

2016-2017

SPECIAL RESERVE - FUND 17

INCOME:

8660 Interest	8,940	24,805	50,000	50,000
8662 Gain/Loss Investments	30,453	2,834	0	0
8912 Transfer In	2,327,323	3,645,851	100,000	100,000
TOTAL INCOME	2,366,716	3,673,490	150,000	150,000

EXPENDITURES:

TOTAL EXPENDITURES 0 0 0 0

NET INCREASE/DECREASE

2,366,716 3,673,490 150,000 150,000

BEGINNING BALANCE

3,817,974 3,184,691 6,858,181 6,292,878

TRANSFER TO GENERAL FUND

3,000,000 0 653,736 211,567

RESERVES FOR:

PBS Site Improvements	700,850	636,650	572,450	508,250
PBS Site Maintenance	100,000	100,000	100,000	100,000
Retiree Medical Benefits	0	0	0	0
District Uncertainty Reserve	0	3,443,694	2,928,760	2,682,342
Construction Reserve	1,595,041	2,000,000	2,000,000	2,080,009
Economic Uncertainty	788,800	677,837	753,235	860,710
Specific Designation-Technology	0	0	0	0
Basic Aid Differential Reserve	0	0	0	0
Capital Improvements	0	0	0	0

UNASSIGNED ENDING BALANCE 0 0 0 0

LAS LOMITAS SCHOOL DISTRICT

2016-2017

BUILDING - FUND 21

INCOME:

	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Estimated Actuals	2016-17 Budget
8619 Interfund Transfer	451,362	0	0	0
8660 Interest	23	48,229	180,000	175,000
8662 Gain/Loss Investments	12,762	0	0	0
8699 Other Local	0	0	9,361	9,361
8951 Proceeds from Sale of Bonds	0	29,788,185	0	0
TOTAL INCOME	464,147	29,836,414	189,361	184,361

EXPENDITURES:

2200 Maintenance Salaries	0	1,743	1,825	0
2300 Administrator's Salaries	53,728	139,727	148,689	154,122
2400 Clerical/Technical/Office Salaries	2,898	36,528	39,830	41,818
3000 Employee Benefits	15,511	49,354	53,428	60,562
4000 Supplies & Equipment	0	179,033	2,180	30,500
5200 Travel & Conferences	500	2,080	4,200	4,200
5600 Building Services	18,000	5,391	1,500	20,000
5800 Other Services	11,263	3,933	9,700	19,700
6100 Sites & Improvement of Sites	0	0	44,000	0
6200 Buildings / Bldg. Improvements	364,569	1,446,716	2,230,787	18,691,260
7612 Transfer Out to Fund 17	0	3,004,751	0	0

TOTAL EXPENDITURES

	466,469	4,869,256	2,536,139	19,022,162
--	----------------	------------------	------------------	-------------------

NET INCREASE/DECREASE

	(2,321)	24,967,158	(2,346,778)	(18,837,801)
--	----------------	-------------------	--------------------	---------------------

BEGINNING BALANCE

	2,321	0	24,967,158	22,620,380
--	--------------	----------	-------------------	-------------------

ENDING BALANCE

	0	24,967,158	22,620,380	3,782,579
--	----------	-------------------	-------------------	------------------

LAS LOMITAS SCHOOL DISTRICT

2016-2017

CAPITAL FACILITIES - FUND 25

INCOME:

8660	Interest	1,588	2,590	3,000	3,000
8662	Gain/Loss Investments	2,354	(3,697)	0	0
8681	Developer Fees	189,581	164,383	150,000	155,000
	TOTAL INCOME	193,523	163,277	153,000	158,000

EXPENDITURES:

5600	Contracts / Rents	142,643	116,483	151,300	150,000
5800	Other Services	0	0	0	0
6200	Buildings	0	0	0	0
	TOTAL EXPENDITURES	142,643	116,483	151,300	150,000

NET INCREASE/DECREASE

50,880	46,794	1,700	8,000
--------	--------	-------	-------

BEGINNING BALANCE

307,057	357,937	404,731	406,431
---------	---------	---------	---------

ENDING BALANCE

357,937	404,731	406,431	414,431
---------	---------	---------	---------

LAS LOMITAS SCHOOL DISTRICT

2016-2017

SPECIAL RESERVE - CAPITAL PROJECTS

FUND 40

		2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Estimated Actuals	2016-17 Budget
<u>INCOME:</u>					
8660	Interest	2,997	2,658	3,200	3,200
8662	Gain/Loss Investments	11,133	1,035	0	0
8699	Other Local	0	330,000	0	0
	TOTAL INCOME	14,130	333,693	3,200	3,200
<u>EXPENDITURES:</u>					
4300	Materials & Supplies	0	0	0	0
4400	Non-Capitalized Equipment	0	0	0	0
5600	Contracts	0	0	0	0
5800	Other Services	0	0	0	0
6100	Site Improvements	0	0	0	0
6200	Building / Improvements	0	0	0	0
6400	Equipment, New	0	0	0	0
6500	Equipment, Replacement	506,112	0	0	165,828 *
	TOTAL EXPENDITURES	506,112	0	0	165,828
				* Delivery of the new school bus will occur in FY 2016-17 Instead of 2015-16	
	NET INCREASE/DECREASE	(491,982)	333,693	3,200	(162,628)
	BEGINNING BALANCE	605,406	113,424	447,117	450,317
	ENDING BALANCE	113,424	447,117	450,317	287,689

LAS LOMITAS SCHOOL DISTRICT

2016 - 2017 BUDGET

	FUND 01 GENERAL FUND	FUND 14 DEFERRED MAINTENANCE	FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS	FUND 21 BUILDING FUND	FUND 25 CAPITAL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL PROJECTS
TOTAL INCOME	25,797,317	166,000	150,000	184,361	158,000	3,200
TOTAL EXPENDITURES	25,923,330	45,000	0	19,022,162	150,000	165,828
INCREASE/DEFICIT	(126,013)	121,000	150,000	(18,837,801)	8,000	(162,628)
BEGINNING BALANCE	4,296,451	1,093,645	6,292,878	22,620,380	406,431	450,317
RESTRICTED / ASSIGNED	1,749,595	0	6,231,311	0	0	0
NET TRANSFER IN/OUT	111,561		211,567			

Restricted	0
Rest. Routine Maint. /	
Other Restricted	1,169,595
Revolving Cash	1,000
Assigned	579,000
PBS Site Improvements	
PBS Site Maintenance	
District Uncertainty Reserve	
Construction Reserve	
Economic Uncertainty	
Specific Designation -	
Technology	
Capital Improvements	

508,250
100,000
2,682,342
2,080,009
860,710

ENDING BALANCE	2,532,404	1,214,645	0	3,782,579	414,431	287,689
----------------	-----------	-----------	---	-----------	---------	---------

Las Lomas Elementary School District
Budget Adoption 2016/17

GENERAL FUND SUMMARY		2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget	2017-18 Projected Budget	2018-19 Projected Budget
A. REVENUES:	Object Code									
	LCFF/Revenue Limit Sources	12,102,018	12,189,150	13,147,340	14,021,576	15,244,122	16,583,430	17,882,783	18,456,896	19,314,751
	Federal Revenues	568,976	315,860	304,659	272,283	287,458	291,961	287,919	287,919	287,919
	Other State Revenues	614,987	528,778	757,320	675,876	1,037,914	1,705,969	1,679,947	1,679,947	1,679,947
	Foundation	1,450,000	2,400,000	2,400,000	2,800,000	2,400,000	2,450,000	2,000,000	2,000,000	2,000,000
	Parcel Tax	1,185,854	1,182,836	1,192,719	1,196,797	1,197,106	1,196,800	1,196,800	1,196,800	1,196,800
	Rental Income	1,757,240	1,828,884	1,873,056	1,941,964	1,941,019	2,007,084	2,020,517	2,073,109	2,129,509
	Other Local Revenues	192,395	326,560	346,290	363,351	348,416	469,820	460,351	460,351	460,351
	Prop. 30 Ed Protection Account	-	-	270,814	271,180	272,606	272,000	269,000	272,000	-
	TOTAL REVENUES	\$17,871,470	\$18,772,068	\$20,292,198	\$21,543,027	\$22,728,641	\$24,977,064	\$25,797,317	\$26,427,022	\$27,069,277
B. EXPENDITURES:	1000-1999	8,601,991	9,103,623	9,874,105	10,354,056	10,962,631	11,385,456	11,811,545	12,071,295	12,167,795
	Certificated Salaries	2,512,671	2,614,647	2,720,611	2,916,331	3,163,230	3,357,209	3,567,778	3,652,778	3,737,778
	2000-2999	2,793,294	3,038,273	4,660,341	3,623,267	4,507,393	4,862,080	5,542,417	5,986,122	6,363,342
	Employee Benefits	628,056	724,005	756,705	1,077,962	878,048	1,447,481	1,444,319	1,135,000	1,155,000
	Books & Supplies	1,591,580	2,015,238	2,227,945	1,955,391	2,060,058	4,036,377	3,332,271	3,277,271	3,327,271
	Prior year carryover	0	0	71,959	3,025,936	40,376	33,570	35,000	0	0
	5000-5999	0	632,041	65,812	0	0	0	0	0	0
	Capital Outlay	0	0	0	0	0	0	0	0	0
	Portables/Tech Reserves (4LL, 6LE, Tech/Furn/etc)	112,787	176,500	168,244	233,065	202,463	190,000	190,000	205,000	220,000
	Other Outgo (excluding Transfers of Indirect/Direct Support Cost)	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	Direct Support/Indirect Costs	\$16,240,379	\$18,304,327	\$20,545,722	\$23,186,008	\$21,814,199	\$25,312,173	\$25,923,330	\$26,327,466	\$26,971,186
C. REVENUES LESS EXPENDITURES		\$1,631,091	\$467,741	(\$253,524)	(\$1,642,981)	\$914,442	(\$335,109)	(\$126,013)	\$99,555	\$98,092
<i>Projected Change to Ending Fund Balance*</i>							\$400,000	\$355,730		
D. OTHER SOURCES AND USES	8910-8929	0	0	850,000	3,000,000	0	653,736	211,561	145,492	329,146
	Interfund Transfers In (Fund 17)	486,674	716,200	544,500	2,778,685	641,100	100,000	100,000	100,000	100,000
	Interfund Transfers Out (Fnds 14&17)	0	0	0	0	0	0	0	0	0
	Other Sources	0	0	0	0	0	0	0	0	0
	Other Uses	0	0	0	0	0	0	0	0	0
	Contrib to Resir Prog	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES AND USES		(\$486,674)	(\$716,200)	\$305,500	\$221,315	(\$641,100)	\$553,736	\$111,561	\$0	\$0
E. CHANGE IN FUND BALANCE		\$1,144,417	(\$248,459)	\$51,976	(\$1,421,666)	\$273,342	\$218,627	(\$14,452)	\$99,555	\$98,092
F1) BEGINNING FUND BALANCE										
a) As of July 1 - Unaudited (F1c)		\$4,278,213	\$5,422,630	\$5,174,171	\$5,226,147	\$3,804,481	\$4,077,823	\$4,296,450	\$4,281,999	\$4,381,554
b) Aud Adj/Restatements (F1d)		0	0	0	0	0	0	0	0	0
F2) ENDING FUND BALANCE, June 30		\$5,422,630	\$5,174,171	\$5,226,147	\$3,804,481	\$4,077,823	\$4,296,450	\$4,281,999	\$4,381,554	\$4,479,646
COMPONENTS OF ENDING FUND BALANCE										
Undesignated		4,324,033	3,935,964	3,889,976	2,188,285	2,272,887	2,386,519	2,441,991	2,781,554	2,879,646
Designated (TBD at year end closing)		1,098,597	1,238,207	1,336,171	1,616,196	1,804,936	1,909,931	1,840,008	1,600,000	1,600,000
4% Required Reserve (REU)		669,082	760,821	843,609	778,941	673,659	762,365	780,700	792,824	812,136
3% Required Reserve (REU)										

Las Lomitas Elementary School District Budget Adoption 2016/17

Assumptions Used in Multi Year Projection:

Source Description

Revenue

- 1 LCFF/Rev. Lmt Property tax increase: 7.17% 12/13; 6.44% 13/14; 8.58% 14/15; 9.04% 15/16; 7.1 % 16/17 & 5.0% estimated thereafter
- 2 LCFF/Rev. Lmt LCFF Revenue Limit sources 2015/16 include Property Taxes, State Sp. Ed., Tinsley Transfer Program, \$120/student basic aid guarantee as LCFF Hold Harmless, and Education Protection Account (EPA)
- 3 LCFF/Rev. Lmt Education Protection Account (EPA) revenue from Prop. 30 included 2012/13 - 2018/19
- 4 LCFF/Rev. Lmt Property Tax reduction for Genentech settlement (1990-1999) included through 2016/17
- 5 Federal Federal Revenue budgeted with no change
- 6 Other State State Revenue 2013/14 and ongoing = Mandated Cost Reimbursement (block grant) & Lottery revenue
- 7 Other State State Revenue 2014-15 includes \$90k in one time prior year Mandated Cost reimbursement, \$542k in STRS "On Behalf" contribution
- 8 Other State State Revenue 2015/16 includes one time discretionary funding of \$721k (\$529/ADA) & Ed. Effectiveness \$138k (\$1,466/cert. FTE), \$550k STRS "On Behalf"
- 9 Other State State Revenue 2016/17 includes \$550k STRS "On Behalf" as ongoing
- 10 Other State Basic Aid Fair Share budget reduction: 2011/12 = 8.92%, 12/13 = 9.57%, and ongoing = 8.92% as LCFF Hold Harmless
- 11 Other Local 2015/16 Foundation Grant \$2.45 mil and budgeted at \$2.0 mil base grant thereafter
- 12 Other Local Other Local Revenue Includes Interest, Interagency Services for Sp. Ed., Investment Recovery: Lehman Bros., and misc. donations
- 13 Other Local Parcel tax = \$311/parcel ongoing
- 14 Other Local Rental income is adjusted per current lease agreements, Facility use decreased due to construction beginning 2016/17

Expenditures

- 1 Salaries Certificated FTE growth = 6.5 11/12 (2.2LL, 4.3LE); 1 12/13; 2 13/14; 1 14/15; 1 15/16; 1 16/17; 1 17/18. Classified FTE growth = 50k/yr
- 2 Salaries Additional staffing 2011/12: .5FTE HR Specialist
- 3 Salaries Additional staffing 2012/13: 1FTE LE Strategies teacher, 1FTE LL Asst. Principal, 1FTE Director Curriculum, .68FTE Bus Driver
- 4 Salaries Additional staffing 2013/14: .2FTE Counselor LL, .5FTE Accountant, .32FTE Lead Bus Driver, 1 FTE LE Teacher
- 5 Salaries Additional staffing 2014/15: .8FTE Teacher LE, .4FTE Counselor LE, 1FTE Read. Tchr LL (decr. 2FTE clsm teachers), .5FTE Custodian, .3FTE Yard Supvn
- 6 Salaries Additional staffing 2015/16: 1FTE Asst. Principal LE, .4FTE Math Support Teachers LL&LE, .38FTE MOT Supervisor, .33FTE Director C&I overlap
- 7 Salaries Additional staffing 2016/17: (1.35FTE Teacher LE, decr.) & (2.0 FTE Teachers LL, incr.) sub teacher rate = addl \$25k
- 8 Salaries Estimated salary schedule increases (step and column) for all eligible employees included: \$185k Cert. & \$35k Class. employees
- 9 Salaries Staffing for existing programs/expenditures carried forward each year
- 10 Benefits Employee Benefits 2012/13 includes a one time payment of \$850k transferred from Fund 17 and \$650k from Fund 1 to fund OPEB trust
- 11 Benefits Retiree health benefits include funding the OPEB trust at the recommended ARC of \$620k effective in 2013/14 and ongoing
- 12 Benefits STRS rates = 8.88% in 2014-15, 10.73% in 2015/16, 12.58% in 2016/17, 14.43% in 2017/18, 16.28% in 2018/19, 18.13% in 2019/20, & 19.1% in 2020/21
- 13 Benefits PERS rates= 11.7% in 2014-15, 11.85% in 2015-16, 13.88% in 2016/17, 15.5% in 2017/18, 17.1% in 2018/19, 18.6% in 2019/20, & 19.8 in 2020/21
- 14 Benefits 2015/16 STRS "On Behalf" contribution \$550k, see corresponding credit to state revenue in same amount, est. \$918k in 2016/17
- 15 Supplies One time/restricted prior year carryover expenditures are included as separate line in 2015/16 at 1st Interim
- 16 Supplies Add \$35k for instructional supplies related to increased costs for Writer's Workshop/Science
- 17 Other Services 2015/16: Educator Effectiveness 138k, One time discretionary \$680k, Fund a Need \$150k included for Prof. Devel. expenditures
- 18 Other Services Increase District Property & Liability Insurance by \$23k
- 19 Capital Outlay Capital Outlay expenditure = real property purchase Sept. 2013
- 20 Interfund Tmsfr Restricted Routine Maintenance (RRMA) = 3%
- 21 Interfund Tmsfr Interfund Transfers Out 2015/16: Fund 17 - PBS Maint. (\$100k), Econ. Uncert. (\$0), District Uncertainty (\$0); Fund 14 - (\$0)
- 22 Interfund Tmsfr Interfund Transfers In 2015/16: Transfer of \$653k from Fund 17 to Fund 1 to bring Fund 1 Ending Fund Balance up to min. 10% of current year's revenue

Projected change to ending fund balance includes the addition of anticipated carryover to more accurately estimate true ending balance

Impact to Fund 17

Year Ending	Transfer In/(Out)
6/30/2014	
6/30/2015	-
6/30/2016	(553,736)
6/30/2017	(111,561)
6/30/2018	-
6/30/2019	-
	(665,297)
	5,243,885

Balance 6/30/2019

YP Budget Adoption 20160606.xlsx

Cost of 1% Salary Increase 2016/17	
CE Sal+benefits	1.00 122,000
CL Sal+benefits	1.00 36,000
MGNT Sal+benefit	1.00 25,000
All Staff Sal+benef	1.00 183,000

Last Updated 6/6/2016

FUND 14 - Deferred Maintenance

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<i>Beginning Balance</i>	\$531,166	\$532,388	\$592,998	\$660,471	\$808,811	\$973,345	\$1,093,645	\$1,214,645	\$1,334,645
<i>Income</i>	(\$68,462)	\$44,357	\$44,973	\$11,140	\$6,534	\$7,300	\$8,000	\$7,000	\$7,000
<i>Expenditures</i>	\$19,990	\$72,747	\$20,500	\$20,800	\$0	\$45,000	\$45,000	\$45,000	\$250,000
<i>Increase/(Decrease)</i>	(\$88,452)	(\$28,390)	\$24,473	(\$9,660)	\$6,534	(\$37,700)	(\$37,000)	(\$38,000)	(\$243,000)
<i>Interim Balance</i>	\$442,714	\$503,998	\$617,471	\$650,811	\$815,345	\$935,645	\$1,056,645	\$1,176,645	\$1,091,645
<i>Interfund Transfers in</i>	\$89,674	\$89,000	\$43,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$532,388	\$592,998	\$660,471	\$808,811	\$973,345	\$1,093,645	\$1,214,645	\$1,334,645	\$1,249,645

Notes: Fund expenditures are limited to major maintenance of district used sites. Deferred Maintenance funds are transferred from the General Fund to Fund 14 and have traditionally been matched, in part, by the state. Under the LCFF, the District no longer receives state matching funds. The amount transferred from Fund 1 is to satisfy the 3% Restricted Routine Maintenance requirement.

FUND 17 - Special Reserve

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Beginning Balance	14,670	13,220	0	0	0	0	0	70,341	0
Revenue	34,307	37,344	34,653	39,393	27,639	50,000	50,000	50,000	50,000
Expenditures	0	0	0	0	0	0	0	0	0
Exc Rev over Expenditures	34,307	37,344	34,653	39,393	27,639	50,000	50,000	50,000	50,000
Transfers In	397,000	627,200	501,500	2,327,323	3,645,851	100,000	100,000	100,000	100,000
Transfers Out	0	0	(850,000)	(3,000,000)	0	(653,736)	(211,567)	(527,406)	(608,902)
Total Other Financing Sources	397,000	627,200	(348,500)	(672,677)	3,645,851	(553,736)	(111,567)	(427,406)	(508,902)
Net Inc/(Dec) Fund Balance	431,307	664,544	(313,847)	(633,284)	3,673,490	(503,736)	(61,567)	(377,406)	(458,902)
Total Fund Ending Balance	3,467,277	4,131,821	3,817,975	3,184,691	6,858,181	6,354,445	6,292,878	5,915,472	5,456,570
Transfer to Fund Designations	(432,757)	(677,764)	313,846	633,284	(3,673,490)	503,736	131,908	307,065	458,902
Undesignated Ending Balance	13,220	0	0	0	0	0	70,341	0	0

Fund Designations:

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
PBS Site Ammortization	640,000	740,000	840,000	700,850	636,650	572,450	508,250	444,050	444,050
PBS Site Maintenance	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000
Retiree Medical Benefits	650,000	858,676	120,828	0	0	0	0	0	0
Economic Uncertainty	679,057	733,145	757,147	788,800	677,837	753,235	780,700	810,000	830,000
District Uncertainty 17%	0	0	0	0	3,443,694	2,928,760	2,833,587	2,561,422	2,082,520
Construction Reserve 10%	0	0	0	1,595,041	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Basic Aid Security	1,100,000	1,300,000	1,500,000	0	0	0	0	0	0
Technology	85,000	200,000	300,000	0	0	0	0	0	0
Cap Improvement	300,000	300,000	300,000	0	0	0	0	0	0
Total Actual Reserve Balance	3,454,057	4,131,821	3,817,975	3,184,691	6,858,181	6,354,445	6,222,537	5,915,472	5,456,570

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
PBS Site Ammortization	2,854,400	2,676,000	898,900	700,850	636,650	572,450	508,250	444,050	444,050
PBS Site Maintenance	0	0	0	0	100,000	100,000	100,000	100,000	100,000
Retiree Medical Benefits*	4,736,086	6,385,038	5,646,829	5,645,829	5,645,829	5,645,829	5,645,829	5,645,829	5,645,829
Economic Uncertainty**	679,057	733,145	757,000	788,800	677,837	780,700	780,700	810,000	830,000
District Uncertainty 17%	0	0	0	0	3,708,413	4,275,856	4,327,411	4,330,941	4,476,875
Construction Reserve	0	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Basic Aid Security	4,861,022	4,861,022	4,861,022	4,861,022	0	0	0	0	0
Technology	85,000	200,000	300,000	300,000	0	0	0	0	0
Cap Improvement	300,000	300,000	300,000	300,000	0	0	0	0	0
Total Reserve Target Balance	13,515,565	15,155,205	12,763,751	12,596,501	12,768,729	13,374,835	13,362,190	13,330,820	13,496,754

*Notes: GASB 45 liability 2009/10 - 2010/11 based on May 2008 actuarial study, 2011/12 based on May 2011 study, 2012-14 based on 6/30/11

** EU: Rate is 4% through 2013/14, 3% in 2014/15 and thereafter

PBS Site Ammortization

The District leases the La Loma campus to Phillips Brooks School (PBS) and has allowed PBS to make improvements to the property. LLESd recognized these improvements as reimburseable costs and negotiated a 20 year amortization schedule with PBS. In 2012, the District entered into the Second Lease Amendment with PBS which extended the lease until 2032. The Second Amendment allows PBS to terminate the lease with 30 months notice and the District's reimbursement rate is reduced to 50% of the amortization schedule.

Retiree Medical Benefits Reserve

The **Retiree Medical Benefits Reserve** has been established to accumulate funds necessary to meet the cost of negotiated post-retirement health benefits. The District has used a "pay as you go" model and has contributed and additional \$100,000 annually to pre-fund the GASB 45 liability. In 2012, the District opened an irrevocable trust with CalPERS for this purpose and sends the annual contribution to the OPEB trust at CalPERS.

Revised Board Policy on Reserves, effective May 12, 2014

Reserve for Economic Uncertainty

The state mandates that a district with over 1,000 ADA maintain a minimum **Reserve for Economic Uncertainty** of at least 3% of the District's July 1 expenditures. The District's Board Policy on the Reserve for Economic Uncertainty states that the reserve shall be an additional 1%, for a total of 4%, of the District's current annual July 1 budget. Revised Board Policy resets the Reserve for Economic Uncertainty at 3% effective with the 2013-14 budget.

District Uncertainty

Revised Board Policy on Reserves establishes a District Uncertainty Reserve which would target a balance of 17% of the current year's revenue.

Construction Reserve

Revised Board Policy on Reserves establishes a Construction Reserve of \$2,000,000 for bond projects related to Measure S.

PBS Site Ammortization

Continues as stated above

PBS Site Maintenance

A reserve of \$100,000 is established for the purpose of providing needed maintenance and facility repairs at PBS. Projected expenditures include: 2015-16 \$200,000 for new roof (1) and further assessment of floor slab ; 2016-17 \$100,000 new roof (2) and est. \$350,000 Floor slab replacement; 2017-18 \$100,000 new roof (3)

FUND 21 - Building: Measure S Bond

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<i>Beginning Balance</i>	\$139,638	\$96,475	(\$0)	\$2,321	(\$0)	\$24,967,159	\$22,620,381	\$3,782,560	\$13,782,560
<i>Bond Proceeds/Income</i>	\$1,570	\$0	\$3,994	\$12,785	\$29,836,414	\$189,361	\$184,361	\$30,000,000	\$0
<i>Interfund Transfer In</i>	\$0	\$0	\$0	\$451,362	\$0	\$0	\$0	\$0	\$0
<i>Expenditures</i>	\$44,733	\$96,475	\$1,673	\$466,468	\$1,864,504	\$2,536,139	\$19,022,182	\$20,000,000	\$12,000,000
<i>Increase/(Decrease)</i>	(\$43,163)	(\$96,475)	\$2,321	(\$2,321)	\$27,971,910	(\$2,346,778)	(\$18,837,821)	\$10,000,000	(\$12,000,000)
<i>Interim Balance</i>	\$96,475	(\$0)	\$2,321	(\$0)	\$0	\$22,620,381	\$3,782,560	\$13,782,560	\$1,782,560
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$3,004,751	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$96,475	(\$0)	\$2,321	(\$0)	\$24,967,159	\$22,620,381	\$3,782,560	\$13,782,560	\$1,782,560

Notes: Fund 21 was established for the general obligation bond (Measure E) passed by the voters in 2001. The purpose of the bond was to make the approved renovations and modernizations at Las Lomitas and La Entrada Schools. One of the legal requirements of Measure E was the establishment of a citizen's oversight committee to advise the public as to whether the District's use of funds was in compliance with the state law. Bond proceeds were spent only for construction, rehabilitation or replacement of district facilities. No funds from this bond were used for teacher or administration salaries or other salaries or other operating expenses. This fund was fully expended in 2011-12.

With the passage of Measure S in November 2013, this fund has been reactivated for use with the new bond. The first series of bonds was issued in March 2015 for \$30,000,000. The "Transfer to Reserve" is to reimburse Fund 17 for the purchase of the Alameda property.

FUND 25 - Capital Facilities

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<i>Beginning Balance</i>	\$99,384	\$131,697	\$265,294	\$307,057	\$357,937	\$404,730	\$406,430	\$414,430	\$424,430
<i>Income</i>	\$96,785	\$185,257	\$157,199	\$193,523	\$166,973	\$153,000	\$158,000	\$160,000	\$160,000
<i>Expenditures</i>	\$64,472	\$51,660	\$115,436	\$142,643	\$116,483	\$151,300	\$150,000	\$150,000	\$150,000
<i>Increase/(Decrease)</i>	\$32,313	\$133,597	\$41,763	\$50,880	\$50,490	\$1,700	\$8,000	\$10,000	\$10,000
<i>Interim Balance</i>	\$131,697	\$265,294	\$307,057	\$357,937	\$408,427	\$406,430	\$414,430	\$424,430	\$434,430
<i>Budget Restatement</i>	\$0	\$0	\$0	\$0	(\$3,697)	\$0	\$0	\$0	\$0
<i>Transfer to Reserve</i>	\$131,697	\$265,294	\$307,057	\$357,937	\$404,730	\$406,430	\$414,430	\$424,430	\$434,430
<i>Ending Balance</i>									

Notes: Developer Fees are deposited in Fund 25 and are used to provide facilities required for enrollment growth. Currently the Las Lomitas School District is levying \$3.36 per square foot for residential development and \$0.54 per square foot for commercial/industrial. Per the existing agreement with Sequoia Union High School District, the elementary district receives 60% and the high school district receives 40% of the revenue collected from Developer Fees.

FUND 40 - Special Reserve/Capital Projects

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<i>Beginning Balance</i>	\$609,186	\$596,215	\$597,635	\$605,406	\$113,424	\$447,117	\$450,317	\$287,689	\$271,689
<i>Income</i>	\$6,943	\$8,307	\$7,771	\$14,130	\$333,693	\$3,200	\$3,200	\$4,000	\$4,000
<i>Expenditures</i>	\$19,914	\$6,887	\$0	\$506,112	\$0	\$0	\$165,828	\$20,000	\$20,000
<i>Increase/(Decrease)</i>	(\$12,971)	\$1,420	\$7,771	(\$491,982)	\$333,693	\$3,200	(\$162,628)	(\$16,000)	(\$16,000)
<i>Interim Balance</i>	\$596,215	\$597,635	\$605,406	\$113,424	\$447,117	\$450,317	\$287,689	\$271,689	\$255,689
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$596,215	\$597,635	\$605,406	\$113,424	\$447,117	\$450,317	\$287,689	\$271,689	\$255,689

Notes: Special Reserve Fund 40 contains the revenue generated from the 1996 sale of District property. Education Code limits the use of these funds to facility needs, major maintenance and capital outlay. Expenditures in 2013-14 were for the purchase of two buses through a grant from Bay Area Air Quality Management. Revenue in 2014-15 represents the receipt of the grant funding to reimburse for the purchase up to \$330,000.

* The bus purchase will occur in 2016-17 and not in 2015-16.

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: 1101 Altschul Ave., Menlo Park, CA

Date: June 06, 2015

Place: 2200 Sharon Drive, Menlo Park, CA

Date: June 09, 2016

Time: 07:00 PM

Adoption Date: June 15, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Ron Wheelehan

Telephone: (650) 854-6311 x14

Title: Interim Chief Business Officer

E-mail: rwheelehan@llesd.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 15, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

San Mateo County Schools Insurance Group
1791 Broadway, Redwood City, CA 94063

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

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

Date of Meeting: Jun 15, 2016

For additional information on this certification, please contact:

Name: Ron Wheelehan

Title: Interim Chief Business Officer

Telephone: 650-854-6311 x14

E-mail: rwheelehan@llesd.org

G = General Ledger Data; S = Supplemental Data

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

Description			Resource Codes		Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources			16,154,930.00	700,500.00		16,855,430.00	17,181,483.00	701,300.00	17,882,783.00		6.1%	
2) Federal Revenue			0.00	291,961.00		291,961.00	0.00	287,919.00	287,919.00		-1.4%	
3) Other State Revenue			938,122.00	767,847.00		1,705,969.00	545,584.00	1,134,363.00	1,679,947.00		-1.5%	
4) Other Local Revenue			6,006,242.00	117,462.00		6,123,704.00	5,779,488.00	167,200.00	5,946,688.00		-2.9%	
5) TOTAL REVENUES			23,099,294.00	1,877,770.00		24,977,064.00	23,506,535.00	2,290,782.00	25,797,317.00		3.3%	
B. EXPENDITURES												
1) Certificated Salaries		1000-1999	10,243,843.00	1,141,613.00		11,385,456.00	10,473,659.00	1,337,886.00	11,811,545.00		3.7%	
2) Classified Salaries		2000-2999	2,317,661.00	1,039,548.00		3,357,209.00	2,431,266.00	1,136,512.00	3,567,778.00		6.3%	
3) Employee Benefits		3000-3999	3,678,177.00	1,183,903.00		4,862,080.00	3,963,528.00	1,578,889.00	5,542,417.00		14.0%	
4) Books and Supplies		4000-4999	1,332,481.00	115,020.00		1,447,481.00	1,329,299.00	115,020.00	1,444,319.00		-0.2%	
5) Services and Other Operating Expenditures		5000-5999	2,253,693.00	1,782,684.00		4,036,377.00	1,855,686.00	1,476,585.00	3,332,271.00		-17.4%	
6) Capital Outlay		6000-6999	33,570.00	0.00		33,570.00	35,000.00	0.00	35,000.00		4.3%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	190,000.00		190,000.00	0.00	190,000.00	190,000.00		0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00		0.00	0.00	0.00	0.00		0.0%	
9) TOTAL EXPENDITURES			19,859,405.00	5,452,768.00		25,312,173.00	20,088,438.00	5,834,892.00	25,923,330.00		2.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
			3,239,889.00	(3,574,998.00)		(335,109.00)	3,418,097.00	(3,544,110.00)	(126,013.00)		-62.4%	
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	653,736.00	0.00		653,736.00	211,561.00	0.00	211,561.00		-67.6%	
b) Transfers Out		7600-7629	100,000.00	0.00		100,000.00	100,000.00	0.00	100,000.00		0.0%	
2) Other Sources/Uses			0.00	0.00		0.00	0.00	0.00	0.00		0.0%	
a) Sources		8930-8979	0.00	0.00		0.00	0.00	0.00	0.00		0.0%	
b) Uses		7630-7699	0.00	0.00		0.00	0.00	0.00	0.00		0.0%	
3) Contributions		8980-8999	(3,465,794.00)	3,465,794.00		0.00	(3,689,008.00)	3,689,008.00	0.00		0.0%	
4) TOTAL OTHER FINANCING SOURCES/USES			(2,912,058.00)	3,465,794.00		553,736.00	(3,577,447.00)	3,689,008.00	111,561.00		-79.9%	

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,931.00	(109,204.00)	218,627.00	(159,350.00)	144,898.00	(14,452.00)	-106.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
2) Ending Balance, June 30 (E + F1e)			3,190,341.37	1,106,109.31	4,296,450.68	3,030,991.37	1,251,007.31	4,281,998.68	-0.3%
Components of Ending Fund Balance					215,769.6				
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash					11,587.54				
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,147,931.31	1,147,931.31	0.00	1,251,007.31	1,251,007.31	9.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	306,000.00	0.00	306,000.00	0.00	0.00	0.00	-100.0%
Assigned: Property Tax 2%	0000		306,000.00		306,000.00				
d) Assigned									
Other Assignments		9780	272,000.00	0.00	272,000.00	579,000.00	0.00	579,000.00	112.9%
Assigned: Property Tax 2% Variance	0000					310,000.00		310,000.00	
Assign per EPA Spending Plan	1400	9780				269,000.00		269,000.00	
Assigned per EPA Spending Plan	1400	9780	272,000.00		272,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,612,341.37	(41,822.00)	2,570,519.37	2,451,991.37	0.00	2,451,991.37	-4.6%

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

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)	
			0.00		0.00				0.00

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	682,175.00	0.00	682,175.00	675,572.00	0.00	675,572.00	-1.0%
Education Protection Account State Aid - Current Year		8012	272,000.00	0.00	272,000.00	269,000.00	0.00	269,000.00	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	75,106.00	0.00	75,106.00	76,329.00	0.00	76,329.00	1.6%
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	14,502,029.00	0.00	14,502,029.00	15,500,553.00	0.00	15,500,553.00	6.9%
Unsecured Roll Taxes		8042	789,806.00	0.00	789,806.00	826,529.00	0.00	826,529.00	4.6%
Prior Years' Taxes		8043	(8,186.00)	0.00	(8,186.00)	(8,500.00)	0.00	(8,500.00)	3.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentator Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,312,930.00	0.00	16,312,930.00	17,339,483.00	0.00	17,339,483.00	6.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(158,000.00)		(158,000.00)	(158,000.00)		(158,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	700,500.00	700,500.00	0.00	701,300.00	701,300.00	0.1%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			16,154,930.00	700,500.00	16,855,430.00	17,181,483.00	701,300.00	17,882,783.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	227,527.00	227,527.00	0.00	222,016.00	222,016.00	-2.4%
Special Education Discretionary Grants		8182	0.00	27,496.00	27,496.00	0.00	27,496.00	27,496.00	0.0%
Child Nutrition Programs		8220	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		19,188.00	19,188.00		20,657.00	20,657.00	7.7%
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		17,750.00	17,750.00		17,750.00	17,750.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	291,961.00	291,961.00	0.00	287,919.00	287,919.00	-1.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	38,747.00	0.00	38,747.00	37,388.00	0.00	37,388.00	-3.5%
Lottery - Unrestricted and Instructional Materials		8560	174,464.00	49,480.00	223,944.00	188,720.00	53,920.00	242,640.00	8.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

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)	
	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	724,911.00	718,367.00	1,443,278.00	319,476.00	1,080,443.00	1,399,919.00	-3.0%
TOTAL, OTHER STATE REVENUE			938,122.00	767,847.00	1,705,969.00	545,584.00	1,134,363.00	1,679,947.00	-1.5%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,196,800.00	0.00	1,196,800.00	1,196,800.00	0.00	1,196,800.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,007,084.00	0.00	2,007,084.00	2,067,556.00	0.00	2,067,556.00	3.0%
Interest		8660	30,000.00	0.00	30,000.00	31,000.00	0.00	31,000.00	3.3%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (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)	
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,772,358.00	67,462.00	2,839,820.00	2,484,112.00	117,200.00	2,601,312.00	-8.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			6,006,242.00	117,462.00	6,123,704.00	5,779,468.00	167,200.00	5,946,668.00	-2.9%
TOTAL, REVENUES			23,099,294.00	1,877,770.00	24,977,064.00	23,506,535.00	2,290,782.00	25,797,317.00	3.3%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										
Certificated Teachers' Salaries		1100	8,629,966.00		897,900.00	9,527,866.00	8,858,742.00	1,003,471.00	9,862,213.00	3.5%
Certificated Pupil Support Salaries		1200	440,278.00		74,067.00	514,345.00	443,687.00	163,070.00	606,757.00	18.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,093,455.00		162,344.00	1,255,799.00	1,115,310.00	162,345.00	1,277,655.00	1.7%
Other Certificated Salaries		1900	80,144.00		7,302.00	87,446.00	55,920.00	9,000.00	64,920.00	-25.8%
TOTAL, CERTIFICATED SALARIES			10,243,843.00		1,141,613.00	11,385,456.00	10,473,659.00	1,337,886.00	11,811,545.00	3.7%
CLASSIFIED SALARIES										
Classified Instructional Salaries		2100	247,552.00		696,475.00	944,027.00	286,205.00	771,178.00	1,057,383.00	12.0%
Classified Support Salaries		2200	833,147.00		253,580.00	1,086,727.00	895,477.00	275,487.00	1,170,964.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	375,915.00		52,131.00	428,046.00	379,307.00	52,324.00	431,631.00	0.8%
Clerical, Technical and Office Salaries		2400	783,683.00		37,362.00	821,045.00	792,277.00	37,523.00	829,800.00	1.1%
Other Classified Salaries		2900	77,364.00		0.00	77,364.00	78,000.00	0.00	78,000.00	0.8%
TOTAL, CLASSIFIED SALARIES			2,317,661.00		1,039,548.00	3,357,209.00	2,431,266.00	1,136,512.00	3,567,778.00	6.3%
EMPLOYEE BENEFITS										
STRS		3101-3102	1,088,684.00		646,475.00	1,735,159.00	1,295,467.00	1,058,580.00	2,354,047.00	35.7%
PERS		3201-3202	270,850.00		137,933.00	408,783.00	333,762.00	162,379.00	496,141.00	21.4%
OASDI/Medicare/Alternative		3301-3302	324,684.00		105,673.00	430,357.00	348,838.00	121,432.00	470,270.00	9.3%
Health and Welfare Benefits		3401-3402	792,269.00		170,139.00	962,408.00	757,923.00	154,343.00	912,266.00	-5.2%
Unemployment Insurance		3501-3502	6,474.00		1,117.00	7,591.00	6,621.00	1,260.00	7,881.00	3.8%
Workers' Compensation		3601-3602	192,670.00		32,874.00	225,544.00	202,154.00	38,452.00	240,606.00	6.7%
OPEB, Allocated		3701-3702	651,000.00		0.00	651,000.00	726,000.00	0.00	726,000.00	11.5%
OPEB, Active Employees		3751-3752	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	351,546.00		89,692.00	441,238.00	292,763.00	42,443.00	335,206.00	-24.0%
TOTAL, EMPLOYEE BENEFITS			3,678,177.00		1,183,903.00	4,862,080.00	3,963,528.00	1,578,889.00	5,542,417.00	14.0%
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials		4100	252,675.00		49,480.00	302,155.00	252,675.00	49,480.00	302,155.00	0.0%
Books and Other Reference Materials		4200	8,606.00		0.00	8,606.00	8,606.00	0.00	8,606.00	0.0%
Materials and Supplies		4300	845,153.00		60,584.00	905,737.00	846,240.00	60,584.00	906,824.00	0.1%

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)	
Noncapitalized Equipment		4400	226,027.00	4,956.00	230,983.00	221,778.00	4,956.00	226,734.00	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,332,461.00	115,020.00	1,447,481.00	1,329,299.00	115,020.00	1,444,319.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	266,000.00	266,000.00	0.00	260,489.00	260,489.00	-2.1%
Travel and Conferences		5200	735,243.00	151,184.00	886,427.00	346,603.00	151,184.00	497,787.00	-43.8%
Dues and Memberships		5300	47,649.00	530.00	48,179.00	47,649.00	530.00	48,179.00	0.0%
Insurance		5400 - 5450	117,100.00	0.00	117,100.00	117,100.00	0.00	117,100.00	0.0%
Operations and Housekeeping Services		5500	287,775.00	0.00	287,775.00	287,775.00	0.00	287,775.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	278,812.00	256,534.00	535,346.00	279,812.00	155,946.00	435,758.00	-18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	719,316.00	1,108,286.00	1,827,602.00	709,566.00	908,286.00	1,617,852.00	-11.5%
Communications		5900	67,798.00	150.00	67,948.00	67,181.00	150.00	67,331.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,253,693.00	1,782,684.00	4,036,377.00	1,855,686.00	1,476,585.00	3,332,271.00	-17.4%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CAPITAL OUTLAY										
Land			6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements			6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings			6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries			6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment			6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement			6500		33,570.00	0.00	33,570.00	35,000.00	35,000.00	4.3%
TOTAL, CAPITAL OUTLAY					33,570.00	0.00	33,570.00	35,000.00	35,000.00	4.3%
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	0.0%
State Special Schools			7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments			7141		0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Payments to Districts or Charter Schools			7142		0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Payments to County Offices			7143		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs										
Transfers of Pass-Through Revenues										
To Districts or Charter Schools			7211		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	0.0%
To JPAs			7213		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	0.0%
All Other Transfers			7281-7283		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	190,000.00	190,000.00	0.00	190,000.00	190,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			19,859,405.00	5,452,768.00	25,312,173.00	20,088,438.00	5,834,892.00	25,923,330.00	2.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	653,736.00	0.00	653,736.00	211,561.00	0.00	211,561.00	-67.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			653,736.00	0.00	653,736.00	211,561.00	0.00	211,561.00	-67.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
To: State School Building Fund/ County School Facilities Func		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,465,794.00)	3,465,794.00	0.00	(3,689,008.00)	3,689,008.00	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			(3,465,794.00)	3,465,794.00	0.00	(3,689,008.00)	3,689,008.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,912,058.00)	3,465,794.00	553,736.00	(3,577,447.00)	3,689,008.00	111,561.00	-79.9%

Description			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F			
			Function Codes	Object Codes	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		16,154,930.00	700,500.00		16,855,430.00	17,181,483.00	701,300.00	17,882,783.00	6.1%
2) Federal Revenue			8100-8299		0.00	291,961.00		291,961.00	0.00	287,919.00	287,919.00	-1.4%
3) Other State Revenue			8300-8599		938,122.00	767,847.00		1,705,969.00	545,584.00	1,134,363.00	1,679,947.00	-1.5%
4) Other Local Revenue			8600-8799		6,006,242.00	117,462.00		6,123,704.00	5,779,468.00	167,200.00	5,946,668.00	-2.9%
5) TOTAL REVENUES					23,099,294.00	1,877,770.00		24,977,064.00	23,506,535.00	2,290,782.00	25,797,317.00	3.3%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999				13,511,042.00	3,886,852.00		17,397,894.00	13,636,667.00	4,330,057.00	17,966,724.00	3.3%
2) Instruction - Related Services	2000-2999				1,969,101.00	281,803.00		2,250,904.00	1,969,534.00	287,901.00	2,257,435.00	0.3%
3) Pupil Services	3000-3999				916,150.00	618,090.00		1,534,240.00	942,107.00	647,359.00	1,589,466.00	3.6%
4) Ancillary Services	4000-4999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999				1,961,067.00	0.00		1,961,067.00	1,963,129.00	0.00	1,963,129.00	0.1%
8) Plant Services	8000-8999				1,502,045.00	476,023.00		1,978,068.00	1,577,001.00	379,575.00	1,956,576.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699			0.00	190,000.00		190,000.00	0.00	190,000.00	190,000.00	0.0%
10) TOTAL EXPENDITURES					19,859,405.00	5,452,768.00		25,312,173.00	20,088,438.00	5,834,892.00	25,923,330.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
					3,239,889.00	(3,574,998.00)		(335,109.00)	3,418,097.00	(3,544,110.00)	(126,013.00)	-62.4%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929		653,736.00	0.00		653,736.00	211,561.00	0.00	211,561.00	-67.6%
b) Transfers Out			7600-7629		100,000.00	0.00		100,000.00	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(3,465,794.00)	3,465,794.00		0.00	(3,689,008.00)	3,689,008.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(2,912,058.00)	3,465,794.00		553,736.00	(3,577,447.00)	3,689,008.00	111,561.00	-79.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,831.00	(109,204.00)	218,627.00	(159,350.00)	144,898.00	(14,452.00)	-106.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
c) As of July 1 - Audited (F1a + F1b);		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,862,510.37	1,215,313.31	4,077,823.68	3,190,341.37	1,106,109.31	4,296,450.68	5.4%
e) Adjusted Beginning Balance (F1c + F1d);			3,190,341.37	1,106,109.31	4,296,450.68	3,030,991.37	1,251,007.31	4,281,998.68	-0.3%
2) Ending Balance, June 30 (E + F1e);									
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	1,147,931.31	1,147,931.31	0.00	1,251,007.31	1,251,007.31	9.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	306,000.00	0.00	306,000.00	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object);		9760	306,000.00		306,000.00				
Assigned: Property Tax 2%	0000								
d) Assigned									
Other Assignments (by Resource/Object)		9780	272,000.00	0.00	272,000.00	579,000.00	0.00	579,000.00	112.9%
Assigned: Property Tax 2% Variance	0000	9780				310,000.00		310,000.00	
Assign per EPA Spending Plan	1400	9780				269,000.00		269,000.00	
Assigned per EPA Spending Plan	1400	9780	272,000.00		272,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,612,341.37	(41,822.00)	2,570,519.37	2,451,991.37	0.00	2,451,991.37	-4.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	158,000.00	158,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,300.00	8,000.00	9.6%
5) TOTAL, REVENUES			165,300.00	166,000.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,300.00	121,000.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,300.00	121,000.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	973,345.43	1,093,645.43	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			973,345.43	1,093,645.43	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			973,345.43	1,093,645.43	12.4%
2) Ending Balance, June 30 (E + F1e)			1,093,645.43	1,214,645.43	11.1%
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	1,093,645.43	1,214,645.43	11.1%
Committed to Building Maintenance and Rep	0000	9760		1,214,645.43	
Committed for Deferred Maintenance Projec	0000	9760	1,093,645.43		
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%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	158,000.00	158,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			158,000.00	158,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,300.00	8,000.00	9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,300.00	8,000.00	9.6%
TOTAL, REVENUES			165,300.00	166,000.00	0.4%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,000.00	45,000.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	158,000.00	158,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,300.00	8,000.00	9.6%
5) TOTAL, REVENUES			165,300.00	166,000.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,000.00	45,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			120,300.00	121,000.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,300.00	121,000.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	973,345.43	1,093,645.43	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			973,345.43	1,093,645.43	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			973,345.43	1,093,645.43	12.4%
			1,093,645.43	1,214,645.43	11.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9760	1,093,645.43	1,214,645.43	11.1%
Committed to Building Maintenance and Rep	0000	9760		1,214,645.43	
Committed for Deferred Maintenance Project	0000	9760	1,093,645.43		
d) Assigned		9780	0.00	0.00	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	50,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	653,736.00	211,567.00	-67.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(553,736.00)	(111,567.00)	-79.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(503,736.00)	(61,567.00)	-87.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,858,181.32	6,354,445.32	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,858,181.32	6,354,445.32	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,858,181.32	6,354,445.32	-7.3%
2) Ending Balance, June 30 (E + F1e)			6,354,445.32	6,292,878.32	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,922,450.32	6,292,878.32	6.3%
PBS Site Amortization	0000	9780		508,250.00	
PBS Site Maintenance	0000	9780		100,000.00	
Construction Reserve	0000	9780		2,000,000.00	
District Economic Uncertainty 17% Reserve	0000	9780		3,684,628.32	
PBS Site Amortization	0000	9780	572,450.00		
PBS Site Maintenance	0000	9780	100,000.00		
Construction Reserve	0000	9780	2,000,000.00		
District Uncertainty 17% Reserve	0000	9780	3,250,000.32		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	431,995.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	653,736.00	211,567.00	-67.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			653,736.00	211,567.00	-67.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(553,736.00)	(111,567.00)	-79.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,000.00	50,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	653,736.00	211,567.00	-67.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(553,736.00)	(111,567.00)	-79.9%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(503,736.00)	(61,567.00)	-87.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,858,181.32	6,354,445.32	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,858,181.32	6,354,445.32	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,858,181.32	6,354,445.32	-7.3%
2) Ending Balance, June 30 (E + F1e)			6,354,445.32	6,292,878.32	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,922,450.32	6,292,878.32	6.3%
PBS Site Amortization	0000	9780		508,250.00	
PBS Site Maintenance	0000	9780		100,000.00	
Construction Reserve	0000	9780		2,000,000.00	
District Economic Uncertainty 17% Reserver	0000	9780		3,684,628.32	
PBS Site Amortization	0000	9780	572,450.00		
PBS Site Maintenance	0000	9780	100,000.00		
Construction Reserve	0000	9780	2,000,000.00		
District Uncertainty 17% Reserve	0000	9780	3,250,000.32		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	431,995.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,361.00	184,361.00	-2.6%
5) TOTAL, REVENUES			189,361.00	184,361.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	190,344.00	195,940.00	2.9%
3) Employee Benefits		3000-3999	53,428.00	60,582.00	13.4%
4) Books and Supplies		4000-4999	2,180.00	30,500.00	1299.1%
5) Services and Other Operating Expenditures		5000-5999	15,400.00	43,900.00	185.1%
6) Capital Outlay		6000-6999	2,274,787.00	18,691,260.00	721.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,536,139.00	19,022,182.00	650.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,346,778.00)	(18,837,821.00)	702.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,346,778.00)	(18,837,821.00)	702.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,967,158.52	22,620,380.52	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,967,158.52	22,620,380.52	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,967,158.52	22,620,380.52	-9.4%
2) Ending Balance, June 30 (E + F1e)			22,620,380.52	3,782,559.52	-83.3%
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	22,617,531.22	3,779,710.22	-83.3%
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	2,849.30	2,849.30	0.0%
Building Projects	0000	9780		2,849.30	
Building Projects	0000	9780	2,849.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,000.00	175,000.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,361.00	9,361.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,361.00	184,361.00	-2.6%
TOTAL, REVENUES			189,361.00	184,361.00	-2.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,825.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	148,689.00	154,122.00	3.7%
Clerical, Technical and Office Salaries		2400	39,830.00	41,818.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			190,344.00	195,940.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,334.00	27,191.00	21.7%
OASDI/Medicare/Alternative		3301-3302	13,689.00	15,173.00	10.8%
Health and Welfare Benefits		3401-3402	13,998.00	15,090.00	7.8%
Unemployment Insurance		3501-3502	96.00	99.00	3.1%
Workers' Compensation		3601-3602	2,965.00	3,029.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	346.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			53,428.00	60,582.00	13.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,180.00	30,500.00	1299.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,180.00	30,500.00	1299.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	4,200.00	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	1,500.00	20,000.00	1233.3%
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	9,700.00	19,700.00	103.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,400.00	43,900.00	185.1%
CAPITAL OUTLAY					
Land		6100	44,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,230,787.00	18,691,260.00	737.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,274,787.00	18,691,260.00	721.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,536,139.00	19,022,182.00	650.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,361.00	184,361.00	-2.6%
5) TOTAL, REVENUES			189,361.00	184,361.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,536,139.00	19,022,182.00	650.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,536,139.00	19,022,182.00	650.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,346,778.00)	(18,837,821.00)	702.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,346,778.00)	(18,837,821.00)	702.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,967,158.52	22,620,380.52	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,967,158.52	22,620,380.52	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,967,158.52	22,620,380.52	-9.4%
2) Ending Balance, June 30 (E + F1e)			22,620,380.52	3,782,559.52	-83.3%
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	22,617,531.22	3,779,710.22	-83.3%
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	2,849.30	2,849.30	0.0%
Building Projects	0000	9780		2,849.30	
Building Projects	0000	9780	2,849.30		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,000.00	158,000.00	3.3%
5) TOTAL, REVENUES			153,000.00	158,000.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	151,300.00	150,000.00	-0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,300.00	150,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,700.00	8,000.00	370.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	8,000.00	370.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	404,730.71	406,430.71	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			404,730.71	406,430.71	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			404,730.71	406,430.71	0.4%
2) Ending Balance, June 30 (E + F1e)			406,430.71	414,430.71	2.0%
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	406,430.71	414,430.71	2.0%
Capital Facilities Expenditures	0000	9780		414,430.71	
Capital Facilities Expenditures	0000	9780	406,430.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	150,000.00	155,000.00	3.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,000.00	158,000.00	3.3%
TOTAL, REVENUES			153,000.00	158,000.00	3.3%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,300.00	150,000.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,300.00	150,000.00	-0.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			151,300.00	150,000.00	-0.9%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,000.00	158,000.00	3.3%
5) TOTAL, REVENUES			153,000.00	158,000.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		151,300.00	150,000.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			151,300.00	150,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,700.00	8,000.00	370.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	8,000.00	370.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	404,730.71	406,430.71	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			404,730.71	406,430.71	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			404,730.71	406,430.71	0.4%
2) Ending Balance, June 30 (E + F1e)			406,430.71	414,430.71	2.0%
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	406,430.71	414,430.71	2.0%
Capital Facilities Expenditures	0000	9780		414,430.71	
Capital Facilities Expenditures	0000	9780	406,430.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	3,200.00	0.0%
5) TOTAL, REVENUES			3,200.00	3,200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	190,000.00	165,828.00	-12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			190,000.00	165,828.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(186,800.00)	(162,628.00)	-12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(186,800.00)	(162,628.00)	-12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,117.45	260,317.45	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,117.45	260,317.45	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,117.45	260,317.45	-41.8%
2) Ending Balance, June 30 (E + F1e)			260,317.45	97,689.45	-62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	260,317.45	97,689.45	-62.5%
Capital Outlay Expenditures	0000	9780		97,689.45	
Capital Outlay Expenditures	0000	9780	260,317.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,200.00	3,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	3,200.00	0.0%
TOTAL, REVENUES			3,200.00	3,200.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	190,000.00	165,828.00	-12.7%
TOTAL, CAPITAL OUTLAY			190,000.00	165,828.00	-12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			190,000.00	165,828.00	-12.7%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	3,200.00	0.0%
5) TOTAL, REVENUES			3,200.00	3,200.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		190,000.00	165,828.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			190,000.00	165,828.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(186,800.00)	(162,628.00)	-12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(186,800.00)	(162,628.00)	-12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,117.45	260,317.45	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,117.45	260,317.45	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,117.45	260,317.45	-41.8%
2) Ending Balance, June 30 (E + F1e)			260,317.45	97,689.45	-62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	260,317.45	97,689.45	-62.5%
Capital Outlay Expenditures	0000	9780		97,689.45	
Capital Outlay Expenditures	0000	9780	260,317.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,260.87	1,260.87	1,260.87	1,260.00	1,260.00	1,260.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	88.03	88.03	88.03	88.00	88.00	88.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,348.90	1,348.90	1,348.90	1,348.00	1,348.00	1,348.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,348.90	1,348.90	1,348.90	1,348.00	1,348.00	1,348.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget
2016-17 Budget
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				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					211,561.00	100,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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					100,000.00	211,567.00		
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								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	0.00	0.00	0.00	0.00	311,561.00	311,567.00		

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH	JUNE		5,224,638.04	4,691,654.81	4,104,700.99	1,547,010.01	682,532.42	887,415.62	7,017,574.81	6,837,180.94
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		96,380.00	96,380.00	164,549.00	96,380.00	0.00	68,169.00	38,552.00	50,300.00
Property Taxes	8020-8079		0.00	0.00	0.00	742,531.39	726,173.42	6,578,969.84	924,638.92	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	72,906.93	0.00	303,100.59	0.00	(158,000.00)
Federal Revenue	8100-8299		0.00	0.00	36,780.01	9,990.41	5,241.00	(2,647.40)	4,644.00	29,478.83
Other State Revenue	8300-8599		2,990.48	0.00	0.00	6,199.97	38,747.00	309,110.00	480,826.66	2,250.00
Other Local Revenue	8600-8799		159,688.10	208,751.84	206,693.33	190,312.66	1,567,839.42	775,742.40	293,681.14	244,098.28
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			259,058.58	305,131.84	408,022.34	1,118,321.36	2,338,000.84	8,032,444.43	1,742,362.72	168,127.11
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		156,805.33	271,202.36	1,107,388.34	1,113,369.44	1,117,337.48	1,064,573.98	1,095,433.77	1,081,865.29
Classified Salaries	2000-2999		149,551.09	195,186.83	346,571.23	292,771.40	291,208.94	288,182.65	298,463.28	307,476.35
Employee Benefits	3000-3999		77,337.43	124,491.13	349,059.15	332,962.51	332,362.69	328,270.22	332,572.77	331,505.60
Books and Supplies	4000-4999		103,814.97	92,649.41	310,167.61	71,617.92	41,836.40	23,477.95	35,188.84	55,689.00
Services	5000-5999		164,829.82	82,368.74	197,756.35	146,337.91	215,935.45	185,101.49	181,185.42	160,719.64
Capital Outlay	6000-6999		0.00	0.00	0.00	19,570.50	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	9,369.55	0.00	31,037.15	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			652,338.64	765,898.47	2,310,942.68	1,985,999.23	1,998,680.96	1,920,643.44	1,942,844.08	1,937,255.88
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows		2,313.50	(2.19)	0.00	0.00	(2.40)	0.00	0.00	(2.57)	0.00
Cash Not In Treasury	9111-9199	421,837.11	227,231.38	59,393.41	16,439.75	54,756.00	0.00	7,372.19	0.00	0.00
Accounts Receivable	9200-9299	1,128.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			425,279.28	227,229.19	16,439.75	54,753.60	0.00	7,372.19	(2.57)	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(591,724.07)	366,932.36	185,580.60	30,110.39	51,553.32	11,961.14	(10,986.11)	(20,090.06)	63,396.46
Due To Other Funds	9610	(641,100.00)	0.00	0.00	641,100.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(339,269.57)	0.00	0.00	0.00	0.00	122,475.64	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL			(1,572,093.64)	366,932.36	185,580.60	671,210.39	51,553.32	(10,986.11)	(20,090.06)	63,396.46
Nonoperating										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET ITEMS			1,997,372.92	(139,703.17)	(654,770.64)	3,200.28	(134,436.78)	18,358.30	20,087.49	(63,396.46)
E. NET INCREASE/DECREASE (B - C + D)			(532,983.23)	(586,953.62)	(2,557,690.98)	(864,477.59)	204,883.10	6,130,159.29	(180,393.87)	(1,832,525.23)
F. ENDING CASH (A + E)			4,691,654.81	4,104,700.99	1,547,010.01	682,532.42	887,415.52	7,017,574.81	6,837,180.94	5,004,655.71
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		5,004,655.71	4,171,177.56	7,307,878.14	6,816,758.78				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	117,238.00	50,300.00	0.00	166,324.00			944,572.00	944,572.00
Property Taxes	8020-8079	760,040.60	4,175,923.33	26,715.31	2,459,898.19			16,394,911.00	16,394,911.00
Miscellaneous Funds	8080-8099	0.00	298,223.35	0.00	27,069.31			543,300.00	543,300.00
Federal Revenue	8100-8299	7,672.00	0.00	0.00	196,760.15			287,919.00	287,919.00
Other State Revenue	8300-8599	51,996.00	139,757.20	0.00	648,069.69			1,679,947.00	1,679,947.00
Other Local Revenue	8600-8799	231,578.02	495,318.05	1,422,771.60	150,193.16			5,946,668.00	5,946,668.00
Interfund Transfers In	8910-8929			0.00	211,561.00			211,561.00	211,561.00
All Other Financing Sources	8930-8979			0.00	0.00			0.00	0.00
TOTAL RECEIPTS		1,168,524.62	5,159,521.93	1,449,486.91	3,859,875.50	0.00	0.00	26,008,878.18	26,008,878.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,080,197.91	1,088,125.23	1,106,192.79	1,529,053.08			11,811,545.00	11,811,545.00
Classified Salaries	2000-2999	304,822.65	310,533.77	312,757.46	470,252.35			3,567,778.00	3,567,778.00
Employee Benefits	3000-3999	332,946.78	330,432.79	336,673.12	2,334,402.81			5,542,417.00	5,542,417.00
Books and Supplies	4000-4999	53,942.10	55,934.55	45,866.10	554,234.15			1,444,319.00	1,444,319.00
Services	5000-5999	195,769.56	225,304.37	238,355.22	1,338,607.03			3,332,271.00	3,332,271.00
Capital Outlay	6000-6599	0.00	0.00	0.00	15,429.50			35,000.00	35,000.00
Other Outgo	7000-7499	30,297.51	0.00	0.00	119,295.79			190,000.00	190,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		1,997,276.51	2,010,330.71	2,039,844.69	6,461,274.71	0.00	0.00	26,023,330.00	26,023,330.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	(2.69)	0.00				(9.85)	
Accounts Receivable	9200-9299	0.00	0.00	0.00				365,192.73	
Due From Other Funds	9310	0.00	0.00	0.00				0.00	
Stores	9320	0.00	0.00	0.00				0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00				0.00	
Other Current Assets	9340	0.00	0.00	0.00				0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	(2.69)	0.00	0.00	0.00	0.00	365,182.88	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	4,726.26	12,487.95	(99,238.42)				596,433.89	
Due To Other Funds	9610	0.00	0.00	0.00				641,100.00	
Current Loans	9640	0.00	0.00	0.00				0.00	
Unearned Revenues	9650	0.00	0.00	0.00				122,475.64	
Deferred Inflows of Resources	9690	0.00	0.00	0.00				0.00	
SUBTOTAL		4,726.26	12,487.95	(99,238.42)	0.00	0.00	0.00	1,360,009.53	
Nonoperating									
Suspense Clearing	9910	(4,726.26)	(12,490.64)	99,238.42	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(833,478.15)	3,136,700.58	(491,119.36)	(2,601,399.21)	0.00	0.00	(994,826.65)	
E. NET INCREASE/DECREASE (B - C + D)						0.00	0.00	(1,009,278.47)	(14,452.00)
F. ENDING CASH (A + E)		4,171,177.56	7,307,878.14	6,816,758.78	4,215,359.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,215,359.57	

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Rel. Only)								
A. BEGINNING CASH		4,215,359.57	10,419,693.57	9,815,524.57	7,814,484.57	6,312,486.57	6,511,912.57	12,715,257.57	12,379,620.57
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		97,825.00	97,825.00	167,107.00	97,825.00	0.00	69,191.00	39,130.00	51,054.00
Miscellaneous Funds		0.00	0.00	0.00	753,669.00	737,066.00	6,677,645.00	938,528.00	771,441.00
Federal Revenue		0.00	0.00	0.00	74,000.00	0.00	307,647.00	0.00	(160,000.00)
Other State Revenue		0.00	0.00	37,331.00	10,140.00	5,319.00	0.00	4,713.00	29,921.00
Other Local Revenue		3,035.00	0.00	0.00	6,292.00	39,328.00	313,746.00	448,039.00	2,283.00
Interfund Transfers In		162,083.00	211,883.00	209,793.00	193,167.00	1,591,357.00	787,378.00	298,086.00	247,759.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		262,943.00	309,708.00	414,231.00	1,135,093.00	2,373,070.00	8,155,607.00	1,728,496.00	942,458.00
C. DISBURSEMENTS									
Certificated Salaries		161,509.00	279,338.00	1,140,610.00	1,146,771.00	1,150,858.00	1,096,511.00	1,128,297.00	1,114,321.00
Classified Salaries		154,038.00	201,042.00	356,968.00	301,555.00	299,945.00	296,828.00	307,417.00	316,701.00
Employee Benefits		79,658.00	128,226.00	359,531.00	342,951.00	342,334.00	338,118.00	342,550.00	341,451.00
Books and Supplies		106,929.00	95,429.00	319,473.00	73,766.00	43,091.00	24,182.00	36,245.00	57,360.00
Services		169,775.00	84,840.00	203,689.00	150,727.00	222,414.00	190,555.00	186,621.00	165,541.00
Capital Outlay		0.00	0.00	0.00	19,570.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	9,651.00	0.00	31,968.00	0.00	0.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		671,909.00	788,875.00	2,380,271.00	2,044,991.00	2,058,642.00	1,978,262.00	2,001,130.00	1,995,374.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		2,300.00	(2.00)	0.00	0.00	(2.00)	0.00	(3.00)	0.00
Accounts Receivable		230,000.00	60,000.00	20,000.00	60,000.00	0.00	10,000.00	0.00	0.00
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		232,300.00	59,998.00	20,000.00	60,000.00	(2.00)	10,000.00	(3.00)	0.00
Liabilities and Deferred Inflows									
Accounts Payable		370,000.00	185,000.00	55,000.00	11,000.00	(10,000.00)	(16,000.00)	63,000.00	5,000.00
Due To Other Funds		(6,411,000.00)	0.00	0.00	641,100.00	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		(340,000.00)	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,381,000.00)	185,000.00	55,000.00	652,100.00	115,000.00	(16,000.00)	63,000.00	5,000.00
Nonoperating									
Suspense Cleaning		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		6,613,300.00	(125,002.00)	(35,000.00)	(592,100.00)	(115,002.00)	26,000.00	(63,003.00)	(5,000.00)
E. NET INCREASE/DECREASE (B - C + D)		6,204,334.00	(604,169.00)	(2,001,040.00)	(1,501,998.00)	199,426.00	6,203,345.00	(335,637.00)	(1,057,916.00)
F. ENDING CASH (A + E)		10,419,693.57	9,815,524.57	7,814,484.57	6,312,486.57	6,511,912.57	12,715,257.57	12,379,620.57	11,321,704.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	11,321,704.57	13,907,681.57	12,852,510.57	12,321,699.57				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	118,996.00	51,054.00	0.00				790,007.00	790,007.00
Principal Apportionment	8020-8079	4,238,562.00	27,116.00	27,116.00				14,171,143.00	14,171,143.00
Property Taxes	8080-8099	0.00	302,696.00	0.00				524,343.00	524,343.00
Miscellaneous Funds	8100-8299	7,787.00	0.00	0.00				95,211.00	95,211.00
Federal Revenue	8300-8599	52,775.00	141,858.00	0.00				1,007,356.00	1,007,356.00
Other State Revenue	8600-8799	235,051.00	502,747.00	1,444,113.00				5,883,417.00	5,883,417.00
Other Local Revenue	8910-8929	0.00	0.00	0.00				0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00				0.00	0.00
All Other Financing Sources		4,653,171.00	1,025,471.00	1,471,229.00	0.00	0.00	0.00	22,471,477.00	22,471,477.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,112,604.00	1,120,769.00	1,139,379.00				10,590,967.00	10,590,967.00
Classified Salaries	2000-2999	313,967.00	319,850.00	322,140.00				3,190,451.00	3,190,451.00
Employee Benefits	3000-3999	342,317.00	340,346.00	346,773.00				3,304,255.00	3,304,255.00
Books and Supplies	4000-4999	55,457.00	57,613.00	47,242.00				916,787.00	916,787.00
Services	5000-5999	201,643.00	232,064.00	245,506.00				2,053,475.00	2,053,475.00
Capital Outlay	6000-6999	0.00	0.00	0.00				19,570.00	19,570.00
Other Outgo	7000-7499	31,206.00	0.00	0.00				72,825.00	72,825.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00				0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		2,057,194.00	2,070,642.00	2,101,040.00	0.00	0.00	0.00	20,148,330.00	20,148,330.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00		0.00	0.00			2,293.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			380,000.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	382,293.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	10,000.00	10,000.00	(99,000.00)				584,000.00	
Due To Other Funds	9610							(5,769,900.00)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650							(215,000.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		10,000.00	10,000.00	(99,000.00)	0.00	0.00	0.00	(5,400,900.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(10,000.00)	(10,000.00)	99,000.00	0.00	0.00	0.00	5,783,193.00	
E. NET INCREASE/DECREASE (B - C + D)		2,585,977.00	(1,055,171.00)	(530,811.00)	0.00	0.00	0.00	8,106,340.00	2,323,147.00
F. ENDING CASH (A + E)		13,907,681.57	12,852,510.57	12,321,699.57	12,321,699.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,321,699.57	

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,882,783.00	4.80%	18,740,557.00	4.81%	19,642,585.00
2. Federal Revenues	8100-8299	287,919.00	0.00%	287,919.00	0.00%	287,919.00
3. Other State Revenues	8300-8599	1,679,947.00	-36.49%	1,067,000.00	-8.72%	974,000.00
4. Other Local Revenues	8600-8799	5,946,668.00	1.91%	6,060,000.00	0.00%	6,060,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	211,561.00	-29.10%	150,000.00	0.00%	150,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(373,459.00)	25.35%	(468,131.00)
6. Total (Sum lines A1 thru A5c)		26,008,878.00	-0.30%	25,932,017.00	2.75%	26,646,373.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,811,545.00		11,995,545.00
b. Step & Column Adjustment				184,000.00		184,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,811,545.00	1.56%	11,995,545.00	1.53%	12,179,545.00
2. Classified Salaries						
a. Base Salaries				3,567,778.00		3,605,778.00
b. Step & Column Adjustment				38,000.00		38,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,567,778.00	1.07%	3,605,778.00	1.07%	3,644,278.00
3. Employee Benefits	3000-3999	5,542,417.00	-1.66%	5,450,143.00	8.31%	5,902,972.00
4. Books and Supplies	4000-4999	1,444,319.00	-8.82%	1,317,000.00	0.00%	1,317,000.00
5. Services and Other Operating Expenditures	5000-5999	3,332,271.00	2.03%	3,400,000.00	1.47%	3,450,000.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	190,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,023,330.00	-0.46%	25,903,466.00	2.80%	26,628,795.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,452.00)		28,551.00		17,578.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,296,450.68		4,281,998.68		4,310,549.68
2. Ending Fund Balance (Sum lines C and D1)		4,281,998.68		4,310,549.68		4,328,127.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,251,007.31		1,069,736.31		826,301.31
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	579,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		720,000.00		730,000.00
2. Unassigned/Unappropriated	9790	2,451,991.37		2,520,813.37		2,771,826.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,281,998.68		4,310,549.68		4,328,127.68

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		720,000.00		730,000.00
c. Unassigned/Unappropriated	9790	2,451,991.37		2,520,813.37		2,771,826.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		777,700.00		780,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,451,991.37		4,018,513.37		4,281,826.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.42%		15.51%		16.08%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		1,348.00		1,348.00		1,348.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,023,330.00		25,903,466.00		26,628,795.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,023,330.00		25,903,466.00		26,628,795.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		780,699.90		777,103.98		798,863.85
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)		780,699.90		777,103.98		798,863.85
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,181,483.00	5.00%	18,040,557.00	5.00%	18,942,585.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	545,584.00	-59.68%	220,000.00	-54.55%	100,000.00
4. Other Local Revenues	8600-8799	5,779,468.00	2.09%	5,900,000.00	0.00%	5,900,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	211,561.00	-29.10%	150,000.00	0.00%	150,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,689,008.00)	5.00%	(3,873,459.00)	5.03%	(4,068,131.00)
6. Total (Sum lines A1 thru A5c)		20,029,088.00	2.04%	20,437,098.00	2.87%	21,024,454.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,473,659.00		10,635,659.00
b. Step & Column Adjustment				162,000.00		162,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,473,659.00	1.55%	10,635,659.00	1.52%	10,797,659.00
2. Classified Salaries						
a. Base Salaries				2,431,266.00		2,452,266.00
b. Step & Column Adjustment				21,000.00		21,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,431,266.00	0.86%	2,452,266.00	0.86%	2,473,266.00
3. Employee Benefits	3000-3999	3,963,528.00	6.08%	4,204,351.00	8.40%	4,557,516.00
4. Books and Supplies	4000-4999	1,329,299.00	-9.73%	1,200,000.00	0.00%	1,200,000.00
5. Services and Other Operating Expenditures	5000-5999	1,855,686.00	-13.78%	1,600,000.00	0.00%	1,600,000.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,188,438.00	0.19%	20,227,276.00	2.65%	20,763,441.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(159,350.00)		209,822.00		261,013.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,190,341.37		3,030,991.37		3,240,813.37
2. Ending Fund Balance (Sum lines C and D1)		3,030,991.37		3,240,813.37		3,501,826.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	579,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		720,000.00		730,000.00
2. Unassigned/Unappropriated	9790	2,451,991.37		2,520,813.37		2,771,826.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,030,991.37		3,240,813.37		3,501,826.37

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		720,000.00		730,000.00
c. Unassigned/Unappropriated	9790	2,451,991.37		2,520,813.37		2,771,826.37
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			777,700.00		780,000.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,451,991.37		4,018,513.37		4,281,826.37
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	701,300.00	-0.19%	700,000.00	0.00%	700,000.00
2. Federal Revenues	8100-8299	287,919.00	0.00%	287,919.00	0.00%	287,919.00
3. Other State Revenues	8300-8599	1,134,363.00	-25.33%	847,000.00	3.19%	874,000.00
4. Other Local Revenues	8600-8799	167,200.00	-4.31%	160,000.00	0.00%	160,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,689,008.00	-5.12%	3,500,000.00	2.86%	3,600,000.00
6. Total (Sum lines A1 thru A5c)		5,979,790.00	-8.11%	5,494,919.00	2.31%	5,621,919.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,337,886.00		1,359,886.00
b. Step & Column Adjustment				22,000.00		22,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,337,886.00	1.64%	1,359,886.00	1.62%	1,381,886.00
2. Classified Salaries						
a. Base Salaries				1,136,512.00		1,153,512.00
b. Step & Column Adjustment				17,000.00		17,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,136,512.00	1.50%	1,153,512.00	1.52%	1,171,012.00
3. Employee Benefits	3000-3999	1,578,889.00	-21.10%	1,245,792.00	8.00%	1,345,456.00
4. Books and Supplies	4000-4999	115,020.00	1.72%	117,000.00	0.00%	117,000.00
5. Services and Other Operating Expenditures	5000-5999	1,476,585.00	21.90%	1,800,000.00	2.78%	1,850,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	190,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,834,892.00	-2.72%	5,676,190.00	3.33%	5,865,354.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		144,898.00		(181,271.00)		(243,435.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,106,109.31		1,251,007.31		1,069,736.31
2. Ending Fund Balance (Sum lines C and D1)		1,251,007.31		1,069,736.31		826,301.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,251,007.31		1,069,736.31		826,301.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,251,007.31		1,069,736.31		826,301.31
(Line D3f must agree with line D2)						

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

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 A6 and C9):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level	Status
	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2013-14)	1,299.84		100.0%	Not Met
Second Prior Year (2014-15)	1,345.00	1,363.38	N/A	Met
First Prior Year (2015-16)	1,358.00	1,346.09	0.9%	Met
Budget Year (2016-17)	1,348.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

ADA in 2013-14 is missing as form RL was dropped and the LCFF was implemented including the students from the voluntary transfer program.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

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.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)		1,398	1,384	1.0%	Met
Second Prior Year (2014-15)		1,397	1,386	0.8%	Met
First Prior Year (2015-16)		1,396	1,382	1.0%	Met
Budget Year (2016-17)		1,399			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	1,341	1,384	96.9%
Second Prior Year (2014-15)	1,363	1,386	98.3%
First Prior Year (2015-16)	1,346	1,382	97.4%
Historical Average Ratio:			97.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.0%

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

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years.
All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)	1,348	1,399	96.4%	Met
1st Subsequent Year (2017-18)	1,345	1,390	96.8%	Met
2nd Subsequent Year (2018-19)	1,346	1,391	96.8%	Met

Comparison of District ADA to Enrollment Ratio to the Standard

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
LCFF Target (Reference Only)		10,722,300.00	10,977,323.00	11,011,500.00	
		Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,348.90	1,348.00	1,346.00	1,346.00
b.	Prior Year ADA (Funded)		1,348.90	1,348.00	1,346.00
c.	Difference (Step 1a minus Step 1b)		(0.90)	(2.00)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.07%	-0.15%	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)		0.00	0.00	0.00
c.	Gap Funding (if district is not at target)	Not Applicable			
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			-0.07%	-0.15%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A	

4A2. Alternate LCFF Revenue Standard - Basic Aid

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)	15,358,755.00	16,394,911.00	17,377,642.00	18,420,300.00
Percent Change from Previous Year		6.75%	5.99%	6.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.75% to 7.75%	4.99% to 6.99%	5.00% to 7.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Form 01, Objects 8011, 8012, 8020-8089)	16,312,930.00	17,339,483.00	18,389,159.00	19,492,411.00
District's Projected Change in LCFF Revenue:		6.29%	6.05%	6.00%
Basic Aid Standard:		5.75% to 7.75%	4.99% to 6.99%	5.00% to 7.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

There appears to be an error in the software because for the Budget Year and each Subsequent Years, the District's project change in LCFF revenue is within the Basic Aid Standard. The Status should be MET on each of the three years.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		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)	14,229,287.01	19,346,578.58	73.5%
Second Prior Year (2014-15)	15,112,363.59	17,142,039.78	88.2%
First Prior Year (2015-16)	16,239,681.00	19,859,405.00	81.8%
	Historical Average Ratio:		81.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
	78.2% to 84.2%	78.2% to 84.2%	78.2% to 84.2%

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)	16,868,453.00	20,088,438.00	84.0%	Met
1st Subsequent Year (2017-18)	17,292,276.00	20,127,276.00	85.9%	Not Met
2nd Subsequent Year (2018-19)	17,828,441.00	20,663,441.00	86.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

It is estimated the District will have a carryover balance in carryover from RESTRICTED programs. The restricted revenue along with the same dollar of expenditures, will be added to each of the budget years at 1st Interim. These increases in total expenditures will lower the ratio to be more inline with the historical average ratio.

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):	-0.07%	-0.15%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.07% to 9.93%	-10.15% to 9.85%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.07% to 4.93%	-5.15% to 4.85%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	291,961.00		
Budget Year (2016-17)	287,919.00	-1.38%	No
1st Subsequent Year (2017-18)	287,919.00	0.00%	No
2nd Subsequent Year (2018-19)	287,919.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2015-16)	1,705,969.00		
Budget Year (2016-17)	1,679,947.00	-1.53%	No
1st Subsequent Year (2017-18)	1,067,000.00	-36.49%	Yes
2nd Subsequent Year (2018-19)	974,000.00	-8.72%	Yes

Explanation:
(required if Yes)

The State has allocated ONE-TIME funding to districts as State surpluses accumulate in addition to Income and Sales Taxes that are set sunset, thus lower forecast of State funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2015-16)	6,123,704.00		
Budget Year (2016-17)	5,946,668.00	-2.89%	No
1st Subsequent Year (2017-18)	6,060,000.00	1.91%	No
2nd Subsequent Year (2018-19)	6,060,000.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2015-16)	1,447,481.00		
Budget Year (2016-17)	1,444,319.00	-0.22%	No
1st Subsequent Year (2017-18)	1,317,000.00	-8.82%	Yes
2nd Subsequent Year (2018-19)	1,317,000.00	0.00%	No

Explanation:
(required if Yes)

Expenses for programs that have carryover were removed from the 2016-17 budget. Actual carryover will be added back into the budget at 1st Interim.

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

First Prior Year (2015-16)	4,036,377.00		
Budget Year (2016-17)	3,332,271.00	-17.44%	Yes
1st Subsequent Year (2017-18)	3,400,000.00	2.03%	No
2nd Subsequent Year (2018-19)	3,450,000.00	1.47%	No

Explanation:
(required if Yes)

The District has budgeted for the new ONE-TIME discretionary funding of \$237/per ADA. The majority of these expenditures were budgeted in the 5000-5999 objects for Professional Development for further implementation of the Strategic Plan, LCAP and Educator Effectiveness Plans.

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)	8,121,634.00		
Budget Year (2016-17)	7,914,534.00	-2.55%	Met
1st Subsequent Year (2017-18)	7,414,919.00	-6.31%	Met
2nd Subsequent Year (2018-19)	7,321,919.00	-1.25%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	5,483,858.00		
Budget Year (2016-17)	4,776,590.00	-12.90%	Not Met
1st Subsequent Year (2017-18)	4,717,000.00	-1.25%	Met
2nd Subsequent Year (2018-19)	4,767,000.00	1.06%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

- 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)

Expenses for programs that have carryover were removed from the 2016-17 budget. Actual carryover will be added back into the budget at 1st Interim.

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

The District has budgeted for the new ONE-TIME discretionary funding of \$237/per ADA. The majority of these expenditures were budgeted in the 5000-5999 objects for Professional Development for further implementation of the Strategic Plan, LCAP and Educator Effectiveness Plans.

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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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 revenue 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)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	26,023,330.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	26,023,330.00	780,699.90	378,641.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The District has funds restricted for Restricted Routine Maintenance. The amount is listed as a line item in the Fund 1 Restrict Detail tab of this document.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	788,800.00	677,837.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,191,285.98	2,272,887.43	3,044,336.37
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	(41,822.00)
d. Available Reserves (Lines 1a through 1c)	2,980,085.98	2,950,724.43	3,002,514.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	25,964,693.09	22,455,299.36	25,412,173.00
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)	25,964,693.09	22,455,299.36	25,412,173.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	11.5%	13.1%	11.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	4.4%	3.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,760,836.98)	22,125,263.56	8.0%	Not Met
Second Prior Year (2014-15)	65,689.33	17,783,139.78	N/A	Met
First Prior Year (2015-16)	327,831.00	19,959,405.00	N/A	Met
Budget Year (2016-17) (Information only)	(159,350.00)	20,188,438.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	4,209,910.00	4,557,658.02	N/A	Met
Second Prior Year (2014-15)	2,665,766.00	2,796,821.04	N/A	Met
First Prior Year (2015-16)	2,728,778.00	2,862,510.37	N/A	Met
Budget Year (2016-17) (Information only)	3,190,341.37			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA	
5% or \$65,000 (greater of)	0	to 300
4% or \$65,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,348	1,348	1,348
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

- Enter the name(s) of the SELPA(s):

- 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)	26,023,330.00	25,903,466.00	26,628,795.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,023,330.00	25,903,466.00	26,628,795.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	780,699.90	777,103.98	798,863.85
6. Reserve Standard - by Amount (\$65,000 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)	780,699.90	777,103.98	798,863.85

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Status:

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00
0.00	720,000.00	730,000.00
2,451,991.37	2,520,813.37	2,771,826.37
0.00	0.00	0.00
0.00	0.00	0.00
0.00	777,700.00	780,000.00
0.00	0.00	0.00
2,451,991.37	4,018,513.37	4,281,826.37
9.42%	15.51%	16.08%
780,699.90	777,103.98	798,863.85
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(3,465,794.00)			
Budget Year (2016-17)	(3,689,008.00)	223,214.00	6.4%	Met
1st Subsequent Year (2017-18)	(3,500,000.00)	(189,008.00)	-5.1%	Met
2nd Subsequent Year (2018-19)	(3,500,000.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)				
Budget Year (2016-17)	211,561.00	211,561.00	New	Not Met
1st Subsequent Year (2017-18)	150,000.00	(61,561.00)	-29.1%	Not Met
2nd Subsequent Year (2018-19)	150,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)				
Budget Year (2016-17)	100,000.00	100,000.00	New	Not Met
1st Subsequent Year (2017-18)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	100,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The Governing Board's policy on reserves states that the ending fund balance in Fund 1 shall equal 10% of the current year's revenue. The amount of transfers IN varies by year to accomplish the 10% ending fund balance.

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

Explanation:
(required if NOT met)

The Governing Board's policy on reserves states that the ending fund balance in Fund 1 shall equal 10% of the current year's revenue. The amount of transfers IN varies by year to accomplish the 10% ending fund balance.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Through a local election, the District received authorization to issue general obligation bonds that requires San Mateo County to levy annual ad valorem taxes for the payment of principal and interest on the bond dept. Payment for the bonds are made from Fund 51.

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)

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?

Yes

b. Do benefits continue past age 65?

Yes

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

2,359,247

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

3,637,440.00

b. OPEB unfunded actuarial accrued liability (UAAL)

3,576,543.00

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

Jun 30, 2013

5. OPEB Contributions

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

259,086.00

259,086.00

259,086.00

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

726,000.00

620,000.00

620,000.00

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

250,000.00

250,000.00

250,000.00

d. Number of retirees receiving OPEB benefits

75

77

79

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	92.9	92.3	92.3	92.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations will resume in August 2016.

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

165,000

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

Yes		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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	48.3	52.1	52.1	52.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations will resume in August 2016.

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:

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

22,000

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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

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:

Yes		

--

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

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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	14.5	14.3	14.3	14.3

**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.

Meeting and conferring will continue after August 2016.

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

50,000

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 15, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

A9. The incumbent CBO, Carolyn Chow, resigned as of April 28, 2016 and is now employed and is reachable in another District in San Mateo County. The District hired an Interim CBO Retiree, Ron Wheelehan, to cover as CBO until July 1. The replacement for the incumbent CBO is being sought.

End of School District Budget Criteria and Standards Review

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	20,907.24		0.00	20,907.24
2. State Lottery Revenue	8560	174,464.00		49,480.00	223,944.00
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		195,371.24	0.00	49,480.00	244,851.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00		0.00
2. Classified Salaries	2000-2999	0.00	0.00		0.00
3. Employee Benefits	3000-3999	0.00	0.00		0.00
4. Books and Supplies	4000-4999	159,371.00	0.00	49,480.00	208,851.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	36,000.00	0.00		36,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	0.00		0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399		0.00		
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		195,371.00	0.00	49,480.00	244,851.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.24	0.00	0.00	0.24
D. COMMENTS:					
0					

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

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				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					653,736.00	100,000.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					100,000.00	653,736.00		
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
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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

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				
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	0.00	0.00	0.00	0.00	753,736.00	753,736.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,385,456.00	301	0.00	303	11,385,456.00	305	0.00		307	11,385,456.00	309
2000 - Classified Salaries	3,357,209.00	311	0.00	313	3,357,209.00	315	265,653.00		317	3,091,556.00	319
3000 - Employee Benefits (Excluding 3800)	4,862,080.00	321	651,000.00	323	4,211,080.00	325	84,035.00		327	4,127,045.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,481,051.00	331	19,570.00	333	1,461,481.00	335	250,151.00		337	1,211,330.00	339
5000 - Services . . . & 7300 - Indirect Costs	4,036,377.00	341	36,000.00	343	4,000,377.00	345	955,187.00		347	3,045,190.00	349
TOTAL					24,415,603.00	365	TOTAL			22,860,577.00	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	9,527,866.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	944,027.00	380
3. STRS.	3101 & 3102	1,533,853.00	382
4. PERS.	3201 & 3202	142,257.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	235,021.00	384
6. Health & Welfare Benefits (EC 41372) Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	713,871.00	385
7. Unemployment Insurance.	3501 & 3502	5,375.00	390
8. Workers' Compensation Insurance.	3601 & 3602	162,572.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	313,985.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,578,827.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		13,578,827.00	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.		59.40%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.40%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.60%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	22,860,577.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	137,163.46

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,811,545.00	301	0.00	303	11,811,545.00	305	0.00		307	11,811,545.00	309
2000 - Classified Salaries	3,567,778.00	311	0.00	313	3,567,778.00	315	281,912.00		317	3,285,866.00	319
3000 - Employee Benefits (Excluding 3800)	5,542,417.00	321	726,000.00	323	4,816,417.00	325	91,166.00		327	4,725,251.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,479,319.00	331	20,000.00	333	1,459,319.00	335	246,500.00		337	1,212,819.00	339
5000 - Services . . . & 7300 - Indirect Costs	3,332,271.00	341	33,000.00	343	3,299,271.00	345	849,088.00		347	2,450,183.00	349
TOTAL					24,954,330.00	365	TOTAL			23,485,664.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.04%
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).	23,485,664.00
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
Governmental Activities:							
General Obligation Bonds Payable	41,495,000.00		41,495,000.00			41,495,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,168,969.00		1,168,969.00			1,168,969.00	
Net OPEB Obligation	259,086.00		259,086.00			259,086.00	
Compensated Absences Payable	182,449.70		182,449.70			182,449.70	
Governmental activities long-term liabilities	43,105,504.70	0.00	43,105,504.70	0.00	0.00	43,105,504.70	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 841,111.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,112,634.00

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) 4.64%

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. Entry required

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)	1,141,498.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	310,221.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	90,874.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,542,593.31
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,542,593.31

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,131,894.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,250,904.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,534,240.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	469,998.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	25,350.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,867,623.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	23,280,009.69

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)

6.63%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

6.63%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,542,593.31</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>124,135.88</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.94%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.94%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 7.94%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
-------------	-----------------	---	---	----------------------