

Adopted Budget 2016-2017



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

"Success For All!"

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COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Richard M. Sheehan, Ed.D.

Board of Education
Sonia Frasquillo
Charles M. Kemp
Sue L. Maulucci
Darrell A. Myrick
Richard M. White

Date: June 20, 2016

To: Board Members and Superintendent Richard M. Sheehan, Ed.D.

From: Jennifer Root, Chief Business Officer

RE: Preliminary Budget Assumptions for Proposed 2016-17 Budget

Background Information

State laws mandate that school districts file with the Los Angeles County Office of Education a Board approved annual budget no later than June 30th of each year. The proposed budget includes a multi-year projection which covers the current year and subsequent two years.

Current Considerations

This report was prepared using the guidelines and assumptions approved by the Los Angeles County of Education in accordance with Governor Brown's May Budget Revision.

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2016	Dec 15, 2016
Second Interim	Jan 31, 2017	Mar 15, 2017

Section I
2016-17
Budget Assumptions

Summary of Adopted Budget Assumptions

Amount represents per-student level of funding:

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Estimated Funded ADA	11,644	11,317	10,925
Decrease in Funded ADA	(384)	(327)	(392)
<u>Prior Year Base Revenue</u>	\$7,774	\$8,130	\$8,199
% Increase per Student	4.58%	0.85%	3.83%
Cost Increase per Student	\$356	\$69	\$314
	\$8,130	\$8,199	\$8,513

Amount represents per-student funding for Categorical Programs:

12-13 Categorical Funding	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>
<u>Tier III Programs</u>			
<u>Prior Year Revenue</u>	\$1,386	\$1,432	\$1,473
% Increase per Student	3.32%	2.86%	3.60%
Cost Increase per Student	\$46	\$41	\$53
	\$1,432	\$1,473	\$1,526
<u>Total Prior Year Revenue</u>	\$9,160	\$9,562	\$9,672
% Increase per Student	4.39%	1.15%	3.79%
Cost Increase per Student	\$402	\$110	\$367
	\$9,562	\$9,672	\$10,039

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Restricted Program (COLA)</u>			
State Programs	0.00%	1.11%	2.42%
Special Education	0.00%	1.11%	2.42%
<u>Lottery (per ADA)¹</u>			
Unrestricted	\$ 140	\$ 140	\$ 140
Prop 98	\$ 41	\$ 41	\$ 41
<u>General Fund Contribution</u>			
Special Education	\$ 14,498,803	\$ 14,498,803	\$ 14,498,803
Routine Repair & Maintenance	\$ 3,158,066	\$ 3,158,066	\$ 3,158,066
<u>Step, Column, and Longevity</u>			
Incremental Costs	\$ 593,981	\$ 582,836	\$ 582,058
<u>Health/Welfare Benefits</u>			
Incremental Contribution	\$ 635,924	\$ 1,219,744	\$ 1,342,270
<u>Change in Teacher Staffing</u>			
Growth (Decline) in FTEs	(10.00)	(13.00)	(11.40)
Interest Income	0.7%	0.7%	0.7%

¹ ROP and Adult Education ADA no longer receive Lottery funds beginning in 2015-16

Section II

Revenue Considerations

Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period. For 2016-17 the portion of the remaining gap to be funded is 54.84%.
- LCFF takes into consideration differentiated funding by grade spans. As indicated on Page 1.1 of this document, targeted average-daily-attendance (ADA) allocations also include additional augmentations for Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE), respectively. Previously, the TK-3 Class Size Reduction program was funded using a per-pupil rate of \$1,071 and adjusted according to the sliding scale for classes over 20 students and for the decline in student enrollment. Under the new model, revenues are based on total TK-3 ADA adjusted by a factor of 10.4%.
- As outlined under Section V of this report, the new funding formula establishes additional grants designated to enhance services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generate ADA and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2015-16 was 12,028 and funded ADA is projected at 11,644 for the current budget year.
- Based on 2016-17 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$112,925,936. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting supplemental funding.
- For the budget year, LCFF revenues are projected at \$110.2 million, an increase of \$2.6 million over the prior year. Components of revenues include the following:
 - ✓ \$16.8 million in property taxes (based on data provided by the Los Angeles County Assessor's Office)
 - ✓ \$16.4 million from the Education Protection Account (EPA)
 - ✓ \$77.0 million subsidized by the State (Commonly referred to as State Aid)

Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$1.7 million, a decrease of \$41 thousand from prior year. Program funding is computed at \$140 per unit of annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$499 thousand, a decrease of \$12 thousand from prior year. Program funding is computed at \$41 per unit of annual ADA.
- Mandated Block Grant revenue is budgeted at \$451,448, and one time monies of \$2.7 million.
- Interest earnings are budgeted at \$130 thousand, assuming the following:
 - ✓ 0.7% interest rate on an average daily cash balance of \$18.6 million

Section III

Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations:

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2016-17	As Budgeted
2017-18	\$582,836
2018-19	\$582,058

- Salary projections incorporate reductions to staffing as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2016-17	As Budgeted
2017-18	-\$2,100,989
2018-19	-\$994,653

STRS and PERS Rates Increase:

<u>STRS</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Old Rate	8.250%	8.250%	8.250%
New Rate	12.580%	14.430%	16.280%
<u>PERS</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Old Rate	11.442%	11.442%	11.442%
New Rate	13.888%	15.500%	17.100%

Increase for STRS for 2017-18 and 2018-19 is \$937K and \$927K respectively.

Increase for PERS for 2017-18 and 2018-19 is \$203K and \$203K respectively.

Contribution for Health and Welfare Benefits

- The District Health Plan is projected to have a yearly increase of 9.5% for all plans.
- For information purposes, shown are the new annual contribution levels.

New Four Tier Contribution Tables:

Blue Cross HMO	District Contribution	Employee Contribution	Combined Totals
Employee Only	\$ 6,437	\$ -	\$ 6,437
Employee plus Child(ren)	\$ 10,914	\$ 350	\$ 11,264
Employee plus Spouse	\$ 14,898	\$ 550	\$ 15,448
Family	\$ 18,932	\$ 700	\$ 19,632

Blue Cross (PPO)	District Contribution	Employee Contribution	Combined Totals
Employee Only	\$ 6,437	\$ 978 *	\$ 7,415
Employee plus Child(ren)	\$ 11,264	\$ 1,711 *	\$ 12,976
Employee plus Spouse	\$ 15,448	\$ 2,347 *	\$ 17,795
Family	\$ 19,632	\$ 2,982 *	\$ 22,614

Kaiser	District Contribution	Employee Contribution	Combined Totals
Employee Only	\$ 6,416	\$ -	\$ 6,416
Employee plus Child(ren)	\$ 10,705	\$ 350	\$ 11,055
Employee plus Spouse	\$ 14,525	\$ 550	\$ 15,075
Family	\$ 18,397	\$ 700	\$ 19,097

*Projected contribution

- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage.
- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above mentioned insurance packages.
- Budget projections include additional contributions to cover health premium rate increases

Contributions to Statutory Benefits are Budgeted as Follows:

- State Teachers Retirement System (STRS) 12.580%
 - 8.25% (Prior to Increases)
- Public Employee Retirement System (PERS) 13.888%
 - 11.442% (Prior to Increases)
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) .050%
- Workers Compensation Premium 1.500%
- OPEB Allocation (GASB 45) .400%
- OPEB Direct Cost (GASB 45) \$312.50 per FTE

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 15.980% plus \$312.50 per FTE for certificated staff and 23.488% plus \$312.50 per FTE for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios:

Grade Level	Enrollment	Student/Teacher Ratios
Transitional Kindergarten through Third	3,149	26:1
Fourth through Sixth	2,391	32:1
Seventh through Eighth	1,686	34:1
Ninth through Twelfth	4,381	34:1

Noteworthy Expenditures in General Fund Unrestricted:

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at \$3.2 million.
- Indirect support charges (charges to other programs and funds of the District):
 - ✓ Categorical Programs \$2.1 million
 - ✓ Adult Education (Fund 11) \$272.3 thousand
 - ✓ Child Development (Fund 12) \$111.8 thousand
 - ✓ Nutrition Services (Fund 13) \$284.8 thousand

The District's indirect rate for 2016-17 is 7.77%. This rate is applicable for most categorical programs, Adult Education, and the Child Development program. The State has established the rate for Nutrition Services at 4.92%.

- Liability and property damage insurance in the General Fund is budgeted for \$538 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.6 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$340 thousand; natural gas for \$70 thousand; lights and power for \$2.6 million; waste disposal for \$68 thousand; and water for \$551 thousand.

Contributions from the General Fund:

- Contributions to restricted programs will increase from \$16.2 million to \$17.7 million, a difference of \$1.5 million.
- Contributions for Special Education are budgeted at \$14.5 million.

Section IV
Local Control Accountability Plan

Overview:

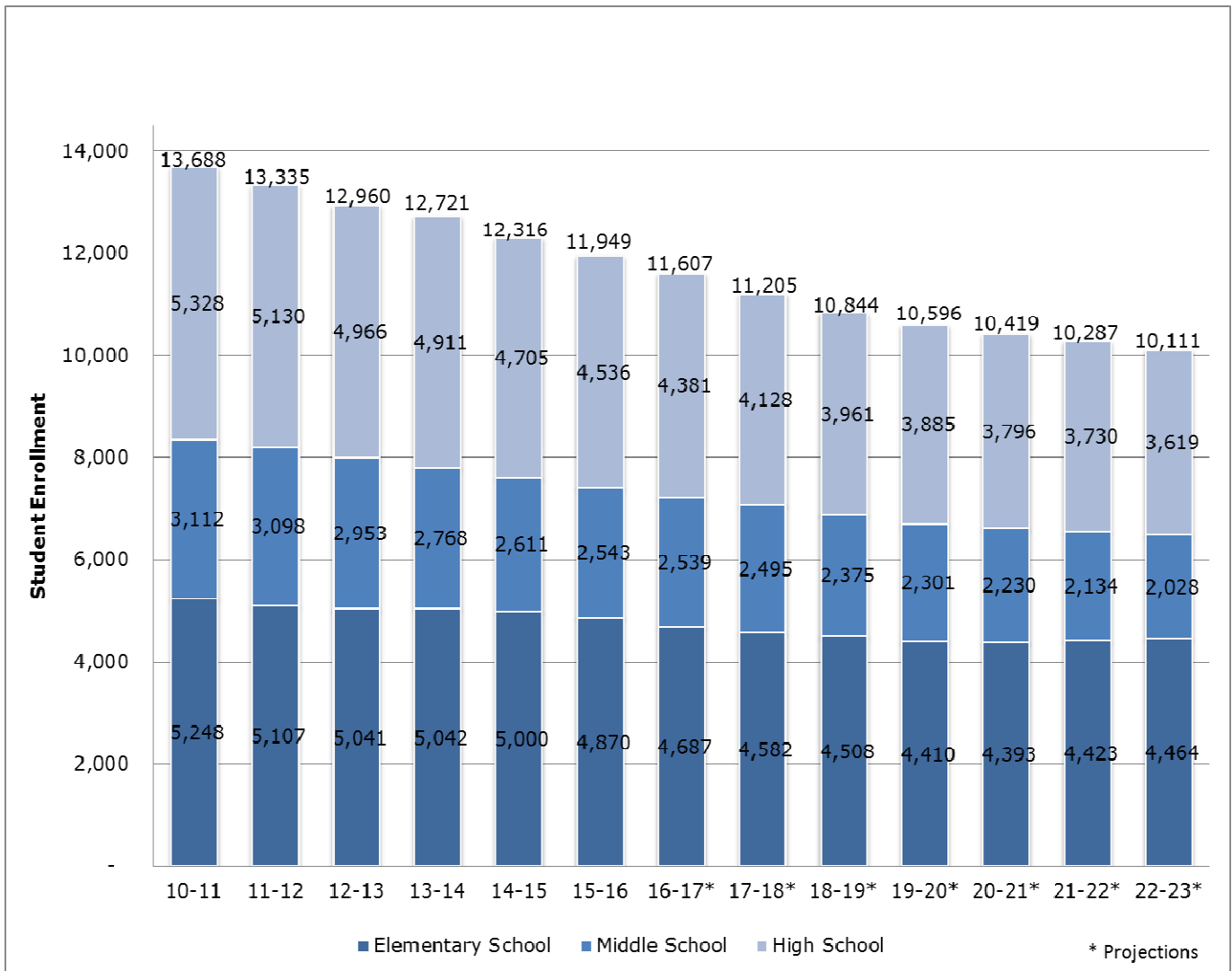
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%. The Supplemental and Concentration grants are funded on a three year rolling average of the number of students who are eligible for Free and Reduced Lunch, considered Foster Youth, and/or English Language Learners. In 2016-17 C-VUSD anticipates having 69.52% Unduplicated students. Incorporation of the Proposed Budget for the above mentioned stipends total \$17.37 million.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's spending plan that complies with the State Priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP Report will be approved at the June 27th Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
 - ✓ Guarantee all students are eligible and ready for college upon graduation.
 - ✓ Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
 - ✓ Create a schoolwide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school and learning.

Section V

Financial Analysis

Student Enrollment Trends:

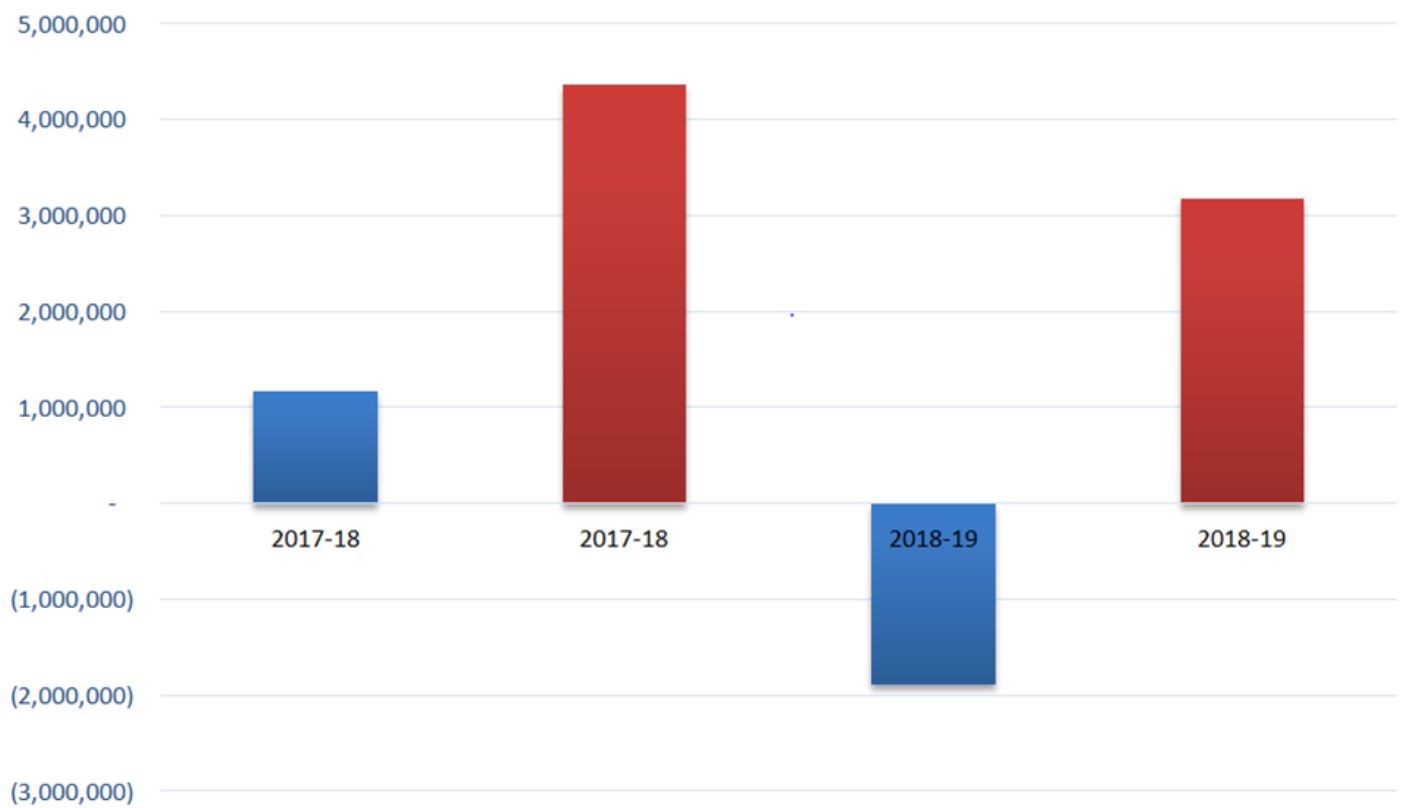
- The Proposed Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last ten years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of the economic recession.
- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is targeted with the latest projection to realize continual declines in student enrollment at least through 2022-23. If these projections were to materialize, the cumulative decline in enrollment from 2010-11 to 2022-23 will be reaching 3,578 students.

Changes in LCFF Revenue and New/Increase Expenditures

- Projections are based on recent assumptions from FCMAT LCFF Calculator and projected percentage increases. Multi-year projections have been updated accordingly



Section VI
District Reserves

Unrestricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1):

- The beginning fund balance for the budget year is \$14.2 million.
- The ending fund balance is projected to be \$14.7 million, an increase of \$0.5 million.
- Components of the fund balance are as follow:
 - ✓ Necessary reserve (non-spendable) for revolving cash account is \$35 thousand and \$78 thousand for warehouse inventory.
 - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$4.2 million.
 - ✓ The assigned amount of the District reserves is budgeted at \$7.2 million.
 - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at \$3.2 million.

Restricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1):

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$4.6 million.
- The Ending Fund Balance is estimated to be \$3.9 million.

Restricted for Economic Uncertainties:

- Per Education Code Section 42124(a)(2)(B), for 2016-17, districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
 - Minimum REU level required: \$4,246,008
 - Amount of assigned ending fund balance: \$7,195,420
 - Amount of unassigned ending fund balance: \$7,444,902

Section VII
Multi-Year Projections
(2017-18 and 2018-19)

Budget Assumptions for 2017-18:

The projections are contingent using baseline data from 2016-17, plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 327
- LCFF Gap Funding is budgeted at 73.96%
- Unduplicated pupil percentage 69.40%
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 18 FTE in certificated/management staffing for enrollment decline
- Additional reductions to classified/management staff in the amount of \$350,000
- Cost increases for operating costs
 - ✓ Step increases for Step, Column, and Longevity (0.75%)
 - ✓ Increase in STRS & PERS rates
 - ✓ Increase in Health and Welfare Benefits
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$4,329,766
- Amount of assigned ending fund balance: \$6,564,488
- Amount of unassigned ending fund balance: \$4,560,544

Budget Assumptions for 2018-19:

The projections are contingent using baseline data from 2017-18, plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA by 392
- LCFF Gap Funding is budgeted at 41.22%
- Unduplicated pupil percentage 69.40%
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 11.4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Step increases for Step, Column, and Longevity (0.75%)
 - ✓ Increase in STRS & PERS rates
 - ✓ Increase in Health & Welfare Benefits
- Added General Fund contributions
 - ✓ Special Education
 - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$4,394,795
- Amount of assigned ending fund balance: \$3,092,743
- Amount of unassigned ending fund balance: 939,453

Projections for the General Fund:

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures, and reserves for Fund 01.0 (General Fund) and Fund 01.1 (SELPA Trust Fund).

	Proposed Budget	Projected	Projected
	2016-17	2017-18	2018-19
Beginning Fund Balance	\$20,803,075	\$20,664,692	\$16,069,654
Audit Adjustment/Restatement	-	-	-
Revised Fund Balance	\$20,803,075	\$20,664,692	\$16,069,654
Annual Revenues (includes other financing sources)	\$141,395,184	\$139,730,489	\$137,401,389
Annual Expenditures (includes other financing sources)	\$141,533,567	\$144,325,527	\$146,493,160
Changes in Fund Balance	(\$138,383)	(\$4,595,038)	(\$9,091,771)
Projected Ending Fund Balance	\$20,664,692	\$16,069,654	\$6,977,883
I. Unavailable Reserves:	\$6,024,370	\$4,764,571	\$2,945,687
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$77,974	\$77,974	\$77,974
2.) Restricted Program Balances	\$5,911,396	\$4,651,597	\$2,832,713
3.) Assigned	\$7,195,420	\$6,564,488	\$3,092,743
II. Total Unrestricted Fund Balance	\$7,444,902	\$4,740,595	\$939,453
1.) Reserve for Economic Uncertainty (3%)	\$4,246,008	\$4,329,766	\$4,394,795
2.) Available Reserves	\$3,198,894	\$410,829	(\$3,455,342)
III. Available Reserves (Unrestricted Fund)	5.26%	3.29%	-2.36%

Section VIII

Budget Reports

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - UNRESTRICTED

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 107,505,931	\$ 110,177,560
Federal Revenues	233,186	-
Other State Revenues	8,527,030	4,903,655
Other Local Revenues	1,622,947	1,749,619
Total Revenues	<u>117,889,094</u>	<u>116,830,834</u>
Expenditures:		
Certificated Salaries	48,907,066	51,108,549
Classified Salaries	12,386,087	12,529,501
Employee Benefits	23,077,490	22,099,397
Books and Supplies	3,722,669	5,354,417
Services and Other Operating	9,564,659	8,606,167
Capital Outlay	20,000	-
Other Outgo - Excluding Indirect Costs	1,702,983	1,701,267
Other Outgo - Indirect Costs	(2,576,655)	(2,723,058)
Total Expenditures	<u>96,804,299</u>	<u>98,676,240</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>21,084,795</u>	<u>18,154,594</u>
Other Financing Sources (Uses)		
Interfund Transfers In	100,000	100,000
Interfund Transfers Out	(93,262)	(42,388)
Contributions	(16,146,444)	(17,717,054)
Total Other Financing Sources (Uses)	<u>(16,139,706)</u>	<u>(17,659,442)</u>
Net Increase (Decrease) In Fund Balance	4,945,089	495,152
Beginning Fund Balance	9,263,189	14,208,278
Restatement	-	-
Adjusted Beginning Fund Balance	9,263,189	14,208,278
Ending Fund Balance	<u>\$ 14,208,278</u>	<u>\$ 14,703,430</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	77,974	77,974
Restricted	-	-
Committed	-	-
Assigned	5,785,893	7,195,420
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	4,145,443	4,246,008
Unassigned/Unappropriated Amount	4,163,968	3,149,028
Ending Fund Balance	<u>\$ 14,208,278</u>	<u>\$ 14,703,430</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - RESTRICTED

	2015-2016	2016-2017
	Estimated Actuals	Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	6,565,896	6,203,858
Other State Revenues	15,003,815	14,001,315
Other Local Revenues	2,977,505	3,122,661
Total Revenues	<u>24,547,216</u>	<u>23,327,834</u>
Expenditures:		
Certificated Salaries	10,856,778	11,518,167
Classified Salaries	6,101,901	6,224,764
Employee Benefits	9,059,213	10,493,600
Books and Supplies	4,624,606	3,612,542
Services and Other Operating	3,772,162	3,549,716
Capital Outlay	70,988	200,000
Other Outgo - Excluding Indirect Costs	3,765,575	4,059,910
Other Outgo - Indirect Costs	1,946,860	2,054,154
Total Expenditures	<u>40,198,083</u>	<u>41,712,853</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(15,650,867)</u>	<u>(18,385,019)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	16,146,444	17,717,054
Total Other Financing Sources (Uses)	<u>16,146,444</u>	<u>17,717,054</u>
Net Increase (Decrease) In Fund Balance	495,577	(667,965)
Beginning Fund Balance	4,092,979	4,588,556
Restatement	-	-
Adjusted Beginning Fund Balance	4,092,979	4,588,556
Ending Fund Balance	<u>\$ 4,588,556</u>	<u>\$ 3,920,591</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	4,588,556	3,920,591
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 4,588,556</u>	<u>\$ 3,920,591</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - SELPA TRUST

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	70,267	73,886
Other State Revenues	1,138,370	1,062,630
Other Local Revenues	-	-
Total Revenues	<u>1,208,637</u>	<u>1,136,516</u>
Expenditures:		
Certificated Salaries	151,117	155,501
Classified Salaries	186,535	206,344
Employee Benefits	118,023	128,735
Books and Supplies	85,000	83,800
Services and Other Operating	215,590	199,206
Capital Outlay	16,000	10,000
Other Outgo - Excluding Indirect Costs	313,500	318,500
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,085,765</u>	<u>1,102,086</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>122,872</u>	<u>34,430</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	122,872	34,430
Beginning Fund Balance	1,883,369	2,006,241
Restatement	-	-
Adjusted Beginning Fund Balance	1,883,369	2,006,241
Ending Fund Balance	<u>\$ 2,006,241</u>	<u>\$ 2,040,671</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	2,006,241	2,040,671
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 2,006,241</u>	<u>\$ 2,040,671</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

GENERAL FUND - COMBINED

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 107,505,931	\$ 110,177,560
Federal Revenues	6,869,349	6,277,744
Other State Revenues	24,669,215	19,967,600
Other Local Revenues	4,600,452	4,872,280
Total Revenues	<u>143,644,947</u>	<u>141,295,184</u>
Expenditures:		
Certificated Salaries	59,914,961	62,782,217
Classified Salaries	18,674,523	18,960,609
Employee Benefits	32,254,726	32,721,732
Books and Supplies	8,432,275	9,050,759
Services and Other Operating	13,552,411	12,355,089
Capital Outlay	106,988	210,000
Other Outgo - Excluding Indirect Costs	5,782,058	6,079,677
Other Outgo - Indirect Costs	(629,795)	(668,904)
Total Expenditures	<u>138,088,147</u>	<u>141,491,179</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>5,556,800</u>	<u>(195,995)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	100,000	100,000
Interfund Transfers Out	(93,262)	(42,388)
Contributions	-	-
Total Other Financing Sources (Uses)	<u>6,738</u>	<u>57,612</u>
Net Increase (Decrease) In Fund Balance	5,563,538	(138,383)
Beginning Fund Balance	15,239,537	20,803,075
Restatement	-	-
Adjusted Beginning Fund Balance	15,239,537	20,803,075
Ending Fund Balance	<u>\$ 20,803,075</u>	<u>\$ 20,664,692</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	77,974	77,974
Restricted	6,594,797	5,961,262
Committed	-	-
Assigned	5,785,893	7,195,420
Unassigned/Unappropriated:	-	-
Reserve for Economic Uncertainties	4,145,443	4,246,008
Unassigned/Unappropriated Amount	4,163,968	3,149,028
Ending Fund Balance	<u>\$ 20,803,075</u>	<u>\$ 20,664,692</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION PASS-THROUGH FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	17,212,800	17,152,539
Other State Revenues	51,474,594	51,446,187
Other Local Revenues	-	-
Total Revenues	<u>68,687,394</u>	<u>68,598,726</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	68,687,394	68,598,726
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>68,687,394</u>	<u>68,598,726</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	6,526	6,526
Restatement	-	-
Adjusted Beginning Fund Balance	6,526	6,526
Ending Fund Balance	<u>\$ 6,526</u>	<u>\$ 6,526</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	6,526	6,526
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 6,526</u>	<u>\$ 6,526</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

ADULT EDUCATION FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	19,524	19,524
Other State Revenues	2,914,992	3,378,299
Other Local Revenues	1,084,900	1,101,508
Total Revenues	<u>4,019,416</u>	<u>4,499,331</u>
Expenditures:		
Certificated Salaries	1,129,063	1,227,711
Classified Salaries	825,629	849,698
Employee Benefits	702,719	793,410
Books and Supplies	197,031	346,332
Services and Other Operating	253,532	275,913
Capital Outlay	19,524	19,524
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	241,087	272,297
Total Expenditures	<u>3,368,585</u>	<u>3,784,885</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>650,831</u>	<u>714,446</u>
Other Financing Sources (Uses)		
Interfund Transfers In	33,798	5,663
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>33,798</u>	<u>5,663</u>
Net Increase (Decrease) In Fund Balance	684,629	720,109
Beginning Fund Balance	16,669	709,280
Restatement	7,982	-
Adjusted Beginning Fund Balance	24,651	709,280
Ending Fund Balance	<u>\$ 709,280</u>	<u>\$ 1,429,389</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	709,280	1,429,389
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 709,280</u>	<u>\$ 1,429,389</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	708,334	504,130
Other State Revenues	801,301	982,750
Other Local Revenues	32,438	21,843
Total Revenues	<u>1,542,073</u>	<u>1,508,723</u>
Expenditures:		
Certificated Salaries	666,072	669,337
Classified Salaries	335,631	292,825
Employee Benefits	343,079	360,522
Books and Supplies	51,693	36,728
Services and Other Operating	130,385	79,870
Capital Outlay		
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	103,930	111,829
Total Expenditures	<u>1,630,790</u>	<u>1,551,111</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(88,717)</u>	<u>(42,388)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	78,262	42,388
Total Other Financing Sources (Uses)	<u>78,262</u>	<u>42,388</u>
Net Increase (Decrease) In Fund Balance	(10,455)	-
Beginning Fund Balance	17,611	7,156
Restatement	-	-
Adjusted Beginning Fund Balance	17,611	7,156
Ending Fund Balance	<u>\$ 7,156</u>	<u>\$ 7,156</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	7,156	7,156
Committed	-	-
Assigned		
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 7,156</u>	<u>\$ 7,156</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAFETERIA SPECIAL REVENUE FUND

	2015-2016	2016-2017
	Estimated Actuals	Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	4,465,850	4,465,850
Other State Revenues	382,656	382,656
Other Local Revenues	733,066	733,066
Total Revenues	<u>5,581,572</u>	<u>5,581,572</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	2,099,092	2,780,388
Employee Benefits	629,297	672,984
Books and Supplies	2,628,448	2,636,177
Services and Other Operating	277,054	277,054
Capital Outlay	-	700,000
Other Outgo - Excluding Indirect Costs	2,638	2,638
Other Outgo - Indirect Costs	284,778	284,778
Total Expenditures	<u>5,921,307</u>	<u>7,354,019</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(339,735)</u>	<u>(1,772,447)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	15,000	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(324,735)	(1,772,447)
Beginning Fund Balance	5,879,559	5,554,824
Restatement	-	-
Adjusted Beginning Fund Balance	5,879,559	5,554,824
Ending Fund Balance	<u>\$ 5,554,824</u>	<u>\$ 3,782,377</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	5,522,699	3,750,252
Committed	-	-
Assigned	32,125	32,125
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,554,824</u>	<u>\$ 3,782,377</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

	2015-2016	2016-2017
	Estimated Actuals	Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	57,800	57,800
Restatement	-	-
Adjusted Beginning Fund Balance	57,800	57,800
Ending Fund Balance	<u>\$ 57,800</u>	<u>\$ 57,800</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	57,800	57,800
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 57,800</u>	<u>\$ 57,800</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BUILDING FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	132,772	132,772
Total Revenues	<u>132,772</u>	<u>132,772</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	322,609	376,991
Employee Benefits	131,030	159,262
Books and Supplies	6,038,811	2,290,535
Services and Other Operating	6,569,943	1,592,375
Capital Outlay	13,732,930	7,347,087
Other Outgo - Excluding Indirect Costs	374,533	374,600
Other Outgo - Indirect Costs		
Total Expenditures	<u>27,169,856</u>	<u>12,140,850</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(27,037,084)</u>	<u>(12,008,078)</u>
Other Financing Sources (Uses)		
Sources	36,615,745	-
Uses	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>36,615,745</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	9,578,661	(12,008,078)
Beginning Fund Balance	2,798,166	12,376,827
Restatement	-	-
Adjusted Beginning Fund Balance	2,798,166	12,376,827
Ending Fund Balance	<u>\$ 12,376,827</u>	<u>\$ 368,749</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	12,376,827	368,749
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 12,376,827</u>	<u>\$ 368,749</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	275,100	275,100
Total Revenues	<u>275,100</u>	<u>275,100</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	1,500	1,500
Employee Benefits	401	401
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,901</u>	<u>1,901</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>273,199</u>	<u>273,199</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	273,199	273,199
Beginning Fund Balance	182,312	455,511
Restatement	-	-
Adjusted Beginning Fund Balance	182,312	455,511
Ending Fund Balance	<u>\$ 455,511</u>	<u>\$ 728,710</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	455,511	728,710
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 455,511</u>	<u>\$ 728,710</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

	2015-2016	2016-2017
	Estimated Actuals	Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	9,230,892	9,230,892
Total Revenues	<u>9,230,892</u>	<u>9,230,892</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	9,384,863	9,384,863
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>9,384,863</u>	<u>9,384,863</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(153,971)</u>	<u>(153,971)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(153,971)	(153,971)
Beginning Fund Balance	5,986,240	5,986,240
Restatement	-	-
Adjusted Beginning Fund Balance	5,986,240	5,986,240
Ending Fund Balance	<u>\$ 5,832,269</u>	<u>\$ 5,832,269</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	5,832,269	5,832,269
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,832,269</u>	<u>\$ 5,832,269</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
OTHER ENTERPRISE FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	873,280	922,663
Total Revenues	<u>873,280</u>	<u>922,663</u>
Expenses:		
Certificated Salaries	127,758	171,882
Classified Salaries	369,581	450,888
Employee Benefits	106,394	118,884
Books and Supplies	44,424	44,557
Services and Other Operating	19,814	20,084
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>667,971</u>	<u>806,295</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>205,309</u>	<u>116,368</u>
Other Financing Sources (Uses)		
Interfund Transfers In	23,497	23,497
Interfund Transfers Out	157,295	129,160
Contributions	-	-
Total Other Financing Sources (Uses)	<u>(133,798)</u>	<u>(105,663)</u>
Net Increase (Decrease) In Net Position	71,511	10,705
Beginning Net Position	456,740	520,269
Restatement	(7,982)	-
Adjusted Beginning Net Position	448,758	520,269
Ending Net Position	<u>\$ 520,269</u>	<u>\$ 530,974</u>
Components of Ending Net Position:		
Net Investment in Capital Assets	-	-
Restricted Net Position	-	-
Unrestricted Net Position	520,269	530,974
Ending Net Position	<u>\$ 520,269</u>	<u>\$ 530,974</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT

SELF INSURANCE FUND

	2015-2016 Estimated Actuals	2016-2017 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	16,275,826	17,052,183
Total Revenues	<u>16,275,826</u>	<u>17,052,183</u>
Expenses:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	16,227,450	16,638,000
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>16,227,450</u>	<u>16,638,000</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>48,376</u>	<u>414,183</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Net Position	48,376	414,183
Beginning Net Position	1,032,570	1,080,946
Restatement	-	-
Adjusted Beginning Net Position	1,032,570	1,080,946
Ending Net Position	<u>\$ 1,080,946</u>	<u>\$ 1,495,129</u>
Components of Ending Net Position:		
Net Investment in Capital Assets		
Restricted Net Position	-	-
Unrestricted Net Position	1,080,946	1,495,129
Ending Net Position	<u>\$ 1,080,946</u>	<u>\$ 1,495,129</u>

Section IX

State Forms

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: 519 E. Badillo Street, Covina CA

Date: June 15, 2016

Place: 519 E. Badillo Street, Covina CA

Date: June 20, 2016

Time: 06:30 PM

Adoption Date: June 27, 2016

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Jimmy Escobar

Telephone: 626-974-7000 Ext. 2016

Title: Director of Fiscal Services

E-mail: jescobar@cvusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 27, 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

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		107,505,931.00	0.00	107,505,931.00	110,177,560.00	0.00	110,177,560.00	2.5%
2) Federal Revenue	8100-8299		233,186.00	6,636,163.00	6,869,349.00	0.00	6,277,744.00	6,277,744.00	-8.6%
3) Other State Revenue	8300-8599		8,527,030.00	16,142,185.00	24,669,215.00	4,903,655.00	15,063,945.00	19,967,600.00	-19.1%
4) Other Local Revenue	8600-8799		1,622,947.00	2,977,505.00	4,600,452.00	1,749,619.00	3,122,661.00	4,872,280.00	5.9%
5) TOTAL, REVENUES			117,889,094.00	25,755,853.00	143,644,947.00	116,830,834.00	24,464,350.00	141,295,184.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		48,907,066.00	11,007,895.00	59,914,961.00	51,108,549.00	11,673,668.00	62,782,217.00	4.8%
2) Classified Salaries	2000-2999		12,386,087.00	6,288,436.00	18,674,523.00	12,529,501.00	6,431,108.00	18,960,609.00	1.5%
3) Employee Benefits	3000-3999		23,077,490.00	9,177,236.00	32,254,726.00	22,099,397.00	10,622,335.00	32,721,732.00	1.4%
4) Books and Supplies	4000-4999		3,722,669.00	4,709,606.00	8,432,275.00	5,354,417.00	3,696,342.00	9,050,759.00	7.3%
5) Services and Other Operating Expenditures	5000-5999		9,564,659.00	3,987,752.00	13,552,411.00	8,606,167.00	3,748,922.00	12,355,089.00	-8.8%
6) Capital Outlay	6000-6999		20,000.00	86,988.00	106,988.00	0.00	210,000.00	210,000.00	96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,702,983.00	4,079,075.00	5,782,058.00	1,701,267.00	4,378,410.00	6,079,677.00	5.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,576,655.00)	1,946,860.00	(629,795.00)	(2,723,058.00)	2,054,154.00	(668,904.00)	6.2%
9) TOTAL, EXPENDITURES			96,804,299.00	41,283,848.00	138,088,147.00	98,676,240.00	42,814,939.00	141,491,179.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,084,795.00	(15,527,995.00)	5,556,800.00	18,154,594.00	(18,350,589.00)	(195,995.00)	-103.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
b) Transfers Out	7600-7629		93,262.00	0.00	93,262.00	42,388.00	0.00	42,388.00	-54.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(16,146,444.00)	16,146,444.00	0.00	(17,717,054.00)	17,717,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,139,706.00)	16,146,444.00	6,738.00	(17,659,442.00)	17,717,054.00	57,612.00	755.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,945,089.00	618,449.00	5,563,538.00	495,152.00	(633,535.00)	(138,383.00)	-102.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,313,054.82	5,926,482.34	15,239,537.16	14,258,143.82	6,544,931.34	20,803,075.16	36.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,313,054.82	5,926,482.34	15,239,537.16	14,258,143.82	6,544,931.34	20,803,075.16	36.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,313,054.82	5,926,482.34	15,239,537.16	14,258,143.82	6,544,931.34	20,803,075.16	36.5%
2) Ending Balance, June 30 (E + F1e)			14,258,143.82	6,544,931.34	20,803,075.16	14,753,295.82	5,911,396.34	20,664,692.16	-0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	77,974.00	0.00	77,974.00	77,974.00	0.00	77,974.00	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	6,544,931.34	6,544,931.34	0.00	5,911,396.34	5,911,396.34	-9.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,785,893.00	0.00	5,785,893.00	7,195,420.00	0.00	7,195,420.00	24.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,145,443.00	0.00	4,145,443.00	4,246,008.00	0.00	4,246,008.00	2.4%
Unassigned/Unappropriated Amount		9790	4,213,833.82	0.00	4,213,833.82	3,198,893.82	0.00	3,198,893.82	-24.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	74,347,000.00	0.00	74,347,000.00	76,962,231.00	0.00	76,962,231.00	3.5%
Education Protection Account State Aid - Current Year		8012	16,446,611.00	0.00	16,446,611.00	16,446,611.00	0.00	16,446,611.00	0.0%
State Aid - Prior Years		8019	(56,398.00)	0.00	(56,398.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	75,563.00	0.00	75,563.00	75,563.00	0.00	75,563.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,933,668.00	0.00	10,933,668.00	10,933,668.00	0.00	10,933,668.00	0.0%
Unsecured Roll Taxes		8042	205,334.00	0.00	205,334.00	205,334.00	0.00	205,334.00	0.0%
Prior Years' Taxes		8043	(2,602.00)	0.00	(2,602.00)	(2,602.00)	0.00	(2,602.00)	0.0%
Supplemental Taxes		8044	498,520.00	0.00	498,520.00	498,520.00	0.00	498,520.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,421,991.00	0.00	4,421,991.00	4,421,991.00	0.00	4,421,991.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	636,244.00	0.00	636,244.00	636,244.00	0.00	636,244.00	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			107,505,931.00	0.00	107,505,931.00	110,177,560.00	0.00	110,177,560.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,505,931.00	0.00	107,505,931.00	110,177,560.00	0.00	110,177,560.00	2.5%
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	2,453,148.00	2,453,148.00	0.00	2,465,268.00	2,465,268.00	0.5%
Special Education Discretionary Grants		8182	0.00	520,949.00	520,949.00	0.00	368,167.00	368,167.00	-29.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,000.00	1,000.00	0.00	3,200.00	3,200.00	220.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		2,114,244.00	2,114,244.00		2,097,956.00	2,097,956.00	-0.8%
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		635,444.00	635,444.00		375,622.00	375,622.00	-40.9%
NCLB: Title III, Immigrant Education Program	4201	8290		20,451.00	20,451.00		20,451.00	20,451.00	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		142,900.00	142,900.00		125,030.00	125,030.00	-12.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		95,470.00	95,470.00		89,085.00	89,085.00	-6.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	233,186.00	652,557.00	885,743.00	0.00	732,965.00	732,965.00	-17.2%
TOTAL, FEDERAL REVENUE			233,186.00	6,636,163.00	6,869,349.00	0.00	6,277,744.00	6,277,744.00	-8.6%
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		7,805,973.00	7,805,973.00		7,659,110.00	7,659,110.00	-1.9%
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	6,809,286.00	0.00	6,809,286.00	3,200,975.00	0.00	3,200,975.00	-53.0%
Lottery - Unrestricted and Instructional Materials		8560	1,717,744.00	541,061.00	2,258,805.00	1,702,680.00	498,642.00	2,201,322.00	-2.5%
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		337,500.00	337,500.00		337,500.00	337,500.00	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%

			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)	
Description	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		1,461,717.00	1,461,717.00		450,000.00	450,000.00	-69.2%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	5,995,934.00	5,995,934.00	0.00	6,118,693.00	6,118,693.00	2.0%
TOTAL, OTHER STATE REVENUE			8,527,030.00	16,142,185.00	24,669,215.00	4,903,655.00	15,063,945.00	19,967,600.00	-19.1%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	329,345.00	0.00	329,345.00	200,000.00	0.00	200,000.00	-39.3%
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	60,000.00	0.00	60,000.00	40,000.00	0.00	40,000.00	-33.3%
Interest		8660	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,103,602.00	378,182.00	1,481,784.00	1,379,619.00	206,967.00	1,586,586.00	7.1%
Tuition		8710	0.00	2,599,323.00	2,599,323.00	0.00	2,915,694.00	2,915,694.00	12.2%
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			1,622,947.00	2,977,505.00	4,600,452.00	1,749,619.00	3,122,661.00	4,872,280.00	5.9%
TOTAL, REVENUES			117,889,094.00	25,755,853.00	143,644,947.00	116,830,834.00	24,464,350.00	141,295,184.00	-1.6%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,514,434.00	8,351,549.00	48,865,983.00	42,308,752.00	8,908,321.00	51,217,073.00	4.8%
Certificated Pupil Support Salaries		1200	1,667,784.00	1,443,397.00	3,111,181.00	1,747,768.00	1,512,305.00	3,260,073.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,931,415.00	1,168,551.00	6,099,966.00	5,206,662.00	1,209,529.00	6,416,191.00	5.2%
Other Certificated Salaries		1900	1,793,433.00	44,398.00	1,837,831.00	1,845,367.00	43,513.00	1,888,880.00	2.8%
TOTAL, CERTIFICATED SALARIES			48,907,066.00	11,007,895.00	59,914,961.00	51,108,549.00	11,673,668.00	62,782,217.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,015,401.00	3,589,090.00	4,604,491.00	974,751.00	3,722,016.00	4,696,767.00	2.0%
Classified Support Salaries		2200	4,904,737.00	1,288,517.00	6,193,254.00	4,912,533.00	1,360,008.00	6,272,541.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	875,360.00	668,855.00	1,544,215.00	834,417.00	603,210.00	1,437,627.00	-6.9%
Clerical, Technical and Office Salaries		2400	5,164,962.00	597,805.00	5,762,767.00	5,477,319.00	601,323.00	6,078,642.00	5.5%
Other Classified Salaries		2900	425,627.00	144,169.00	569,796.00	330,481.00	144,551.00	475,032.00	-16.6%
TOTAL, CLASSIFIED SALARIES			12,386,087.00	6,288,436.00	18,674,523.00	12,529,501.00	6,431,108.00	18,960,609.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,111,432.00	1,146,590.00	6,258,022.00	6,266,339.00	1,372,358.00	7,638,697.00	22.1%
PERS		3201-3202	1,269,591.00	523,217.00	1,792,808.00	1,528,295.00	617,963.00	2,146,258.00	19.7%
OASDI/Medicare/Alternative		3301-3302	1,644,725.00	631,461.00	2,276,186.00	1,698,986.00	651,612.00	2,350,598.00	3.3%
Health and Welfare Benefits		3401-3402	10,415,534.00	2,524,798.00	12,940,332.00	10,967,318.00	2,608,938.00	13,576,256.00	4.9%
Unemployment Insurance		3501-3502	30,369.00	8,842.00	39,211.00	43,148.00	9,609.00	52,757.00	34.5%
Workers' Compensation		3601-3602	919,243.00	259,599.00	1,178,842.00	968,303.00	257,839.00	1,226,142.00	4.0%
OPEB, Allocated		3701-3702	228,481.00	55,552.00	284,033.00	241,943.00	58,841.00	300,784.00	5.9%
OPEB, Active Employees		3751-3752	233,627.00	64,471.00	298,098.00	233,142.00	64,465.00	297,607.00	-0.2%
Other Employee Benefits		3901-3902	3,224,488.00	3,962,706.00	7,187,194.00	151,923.00	4,980,710.00	5,132,633.00	-28.6%
TOTAL, EMPLOYEE BENEFITS			23,077,490.00	9,177,236.00	32,254,726.00	22,099,397.00	10,622,335.00	32,721,732.00	1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	413,895.00	413,895.00	0.00	500,910.00	500,910.00	21.0%
Books and Other Reference Materials		4200	15,964.00	46,867.00	62,831.00	50,620.00	2,000.00	52,620.00	-16.3%
Materials and Supplies		4300	2,534,699.00	3,988,669.00	6,523,368.00	4,439,546.00	3,001,197.00	7,440,743.00	14.1%

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	1,172,006.00	260,175.00	1,432,181.00	864,251.00	192,235.00	1,056,486.00	-26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,722,669.00	4,709,606.00	8,432,275.00	5,354,417.00	3,696,342.00	9,050,759.00	7.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,013,293.00	1,475,166.00	2,488,459.00	1,013,293.00	1,475,166.00	2,488,459.00	0.0%
Travel and Conferences		5200	289,137.00	187,931.00	477,068.00	404,488.00	176,348.00	580,836.00	21.8%
Dues and Memberships		5300	93,770.00	26,150.00	119,920.00	102,111.00	6,695.00	108,806.00	-9.3%
Insurance		5400 - 5450	529,699.00	0.00	529,699.00	537,699.00	0.00	537,699.00	1.5%
Operations and Housekeeping Services		5500	3,221,871.00	158,291.00	3,380,162.00	3,291,880.00	122,116.00	3,413,996.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	814,357.00	107,687.00	922,044.00	781,895.00	105,690.00	887,585.00	-3.7%
Transfers of Direct Costs		5710	(63,385.00)	63,385.00	0.00	(484,118.00)	484,118.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,830.00)	2,400.00	(4,430.00)	(1,233.00)	3,000.00	1,767.00	-139.9%
Professional/Consulting Services and Operating Expenditures		5800	3,268,971.00	1,941,409.00	5,210,380.00	2,619,298.00	1,351,636.00	3,970,934.00	-23.8%
Communications		5900	403,776.00	25,333.00	429,109.00	340,854.00	24,153.00	365,007.00	-14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,564,659.00	3,987,752.00	13,552,411.00	8,606,167.00	3,748,922.00	12,355,089.00	-8.8%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,000.00	16,000.00	0.00	10,000.00	10,000.00	-37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	70,988.00	90,988.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	86,988.00	106,988.00	0.00	210,000.00	210,000.00	96.3%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	293,064.00	3,757,035.00	4,050,099.00	293,064.00	4,051,370.00	4,344,434.00	7.3%
Payments to County Offices		7142	362,716.00	0.00	362,716.00	361,000.00	0.00	361,000.00	-0.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	934,614.00	0.00	934,614.00	934,614.00	0.00	934,614.00	0.0%
All Other Transfers		7281-7283	0.00	313,500.00	313,500.00	0.00	318,500.00	318,500.00	1.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	112,589.00	8,540.00	121,129.00	112,589.00	8,540.00	121,129.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,702,983.00	4,079,075.00	5,782,058.00	1,701,267.00	4,378,410.00	6,079,677.00	5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,946,860.00)	1,946,860.00	0.00	(2,054,154.00)	2,054,154.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(629,795.00)	0.00	(629,795.00)	(668,904.00)	0.00	(668,904.00)	6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,576,655.00)	1,946,860.00	(629,795.00)	(2,723,058.00)	2,054,154.00	(668,904.00)	6.2%
TOTAL, EXPENDITURES			96,804,299.00	41,283,848.00	138,088,147.00	98,676,240.00	42,814,939.00	141,491,179.00	2.5%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	78,262.00	0.00	78,262.00	42,388.00	0.00	42,388.00	-45.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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			93,262.00	0.00	93,262.00	42,388.00	0.00	42,388.00	-54.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			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	(16,146,444.00)	16,146,444.00	0.00	(17,717,054.00)	17,717,054.00	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			(16,146,444.00)	16,146,444.00	0.00	(17,717,054.00)	17,717,054.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,139,706.00)	16,146,444.00	6,738.00	(17,659,442.00)	17,717,054.00	57,612.00	755.0%

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	17,212,800.00	17,152,539.00	-0.4%
3) Other State Revenue		8300-8599	51,474,594.00	51,446,187.00	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			68,687,394.00	68,598,726.00	-0.1%
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	68,687,394.00	68,598,726.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,687,394.00	68,598,726.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,526.45	6,526.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,526.45	6,526.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,526.45	6,526.45	0.0%
2) Ending Balance, June 30 (E + F1e)			6,526.45	6,526.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,526.45	6,526.45	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	17,212,800.00	17,152,539.00	-0.4%
TOTAL, FEDERAL REVENUE			17,212,800.00	17,152,539.00	-0.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	45,914,346.00	45,914,346.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,560,248.00	5,531,841.00	-0.5%
TOTAL, OTHER STATE REVENUE			51,474,594.00	51,446,187.00	-0.1%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			68,687,394.00	68,598,726.00	-0.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	22,773,048.00	22,684,380.00	-0.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	45,914,346.00	45,914,346.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,687,394.00	68,598,726.00	-0.1%
TOTAL, EXPENDITURES			68,687,394.00	68,598,726.00	-0.1%

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	19,524.00	19,524.00	0.0%
3) Other State Revenue		8300-8599	2,914,992.00	3,378,299.00	15.9%
4) Other Local Revenue		8600-8799	1,084,900.00	1,101,508.00	1.5%
5) TOTAL, REVENUES			4,019,416.00	4,499,331.00	11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,129,063.00	1,227,711.00	8.7%
2) Classified Salaries		2000-2999	825,629.00	849,698.00	2.9%
3) Employee Benefits		3000-3999	702,719.00	793,410.00	12.9%
4) Books and Supplies		4000-4999	197,030.74	346,332.00	75.8%
5) Services and Other Operating Expenditures		5000-5999	253,532.00	275,913.00	8.8%
6) Capital Outlay		6000-6999	19,524.00	19,524.00	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	241,087.00	272,297.00	12.9%
9) TOTAL, EXPENDITURES			3,368,584.74	3,784,885.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			650,831.26	714,446.00	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,798.14	5,663.00	-83.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,798.14	5,663.00	-83.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			684,629.40	720,109.00	5.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,669.07	709,280.33	4155.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,669.07	709,280.33	4155.1%
d) Other Restatements		9795	7,981.86	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,650.93	709,280.33	2777.3%
2) Ending Balance, June 30 (E + F1e)			709,280.33	1,429,389.33	101.5%
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	709,280.33	1,429,389.33	101.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	19,524.00	19,524.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,524.00	19,524.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,914,992.00	3,378,299.00	15.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,914,992.00	3,378,299.00	15.9%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	881.00	878.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	470,193.00	462,989.00	-1.5%
Interagency Services		8677	150,000.00	150,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	463,826.00	487,641.00	5.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,084,900.00	1,101,508.00	1.5%
TOTAL, REVENUES			4,019,416.00	4,499,331.00	11.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	807,560.00	917,310.00	13.6%
Certificated Pupil Support Salaries		1200	109,976.00	92,774.00	-15.6%
Certificated Supervisors' and Administrators' Salaries		1300	201,374.00	217,627.00	8.1%
Other Certificated Salaries		1900	10,153.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,129,063.00	1,227,711.00	8.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	211,847.00	232,758.00	9.9%
Classified Support Salaries		2200	175,137.00	207,306.00	18.4%
Classified Supervisors' and Administrators' Salaries		2300	75,620.00	77,852.00	3.0%
Clerical, Technical and Office Salaries		2400	363,025.00	331,782.00	-8.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			825,629.00	849,698.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	114,956.00	153,493.00	33.5%
PERS		3201-3202	103,084.00	117,909.00	14.4%
OASDI/Medicare/Alternative		3301-3302	86,686.00	115,493.00	33.2%
Health and Welfare Benefits		3401-3402	350,403.00	356,426.00	1.7%
Unemployment Insurance		3501-3502	991.00	1,044.00	5.3%
Workers' Compensation		3601-3602	29,320.00	31,161.00	6.3%
OPEB, Allocated		3701-3702	5,721.00	7,178.00	25.5%
OPEB, Active Employees		3751-3752	8,448.00	7,857.00	-7.0%
Other Employee Benefits		3901-3902	3,110.00	2,849.00	-8.4%
TOTAL, EMPLOYEE BENEFITS			702,719.00	793,410.00	12.9%
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	188,995.74	338,232.00	79.0%
Noncapitalized Equipment		4400	8,035.00	8,100.00	0.8%
TOTAL, BOOKS AND SUPPLIES			197,030.74	346,332.00	75.8%

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	6,707.00	6,735.00	0.4%
Dues and Memberships		5300	1,230.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	118,804.00	125,998.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,712.00	5,420.00	46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,009.00	760.00	-74.7%
Professional/Consulting Services and Operating Expenditures		5800	87,914.00	117,000.00	33.1%
Communications		5900	32,156.00	20,000.00	-37.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,532.00	275,913.00	8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,524.00	19,524.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,524.00	19,524.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	241,087.00	272,297.00	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			241,087.00	272,297.00	12.9%
TOTAL, EXPENDITURES			3,368,584.74	3,784,885.00	12.4%

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	33,798.14	5,663.00	-83.2%
(a) TOTAL, INTERFUND TRANSFERS IN			33,798.14	5,663.00	-83.2%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,798.14	5,663.00	-83.2%

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	708,334.00	504,130.00	-28.8%
3) Other State Revenue		8300-8599	801,301.00	982,750.00	22.6%
4) Other Local Revenue		8600-8799	32,438.00	21,843.00	-32.7%
5) TOTAL, REVENUES			1,542,073.00	1,508,723.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	666,072.00	669,337.00	0.5%
2) Classified Salaries		2000-2999	335,631.00	292,825.00	-12.8%
3) Employee Benefits		3000-3999	343,079.00	360,522.00	5.1%
4) Books and Supplies		4000-4999	51,693.00	36,728.00	-28.9%
5) Services and Other Operating Expenditures		5000-5999	130,385.00	79,870.00	-38.7%
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	103,930.00	111,829.00	7.6%
9) TOTAL, EXPENDITURES			1,630,790.00	1,551,111.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,717.00)	(42,388.00)	-52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,262.00	42,388.00	-45.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,262.00	42,388.00	-45.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,455.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,610.50	7,155.50	-59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,610.50	7,155.50	-59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,610.50	7,155.50	-59.4%
2) Ending Balance, June 30 (E + F1e)			7,155.50	7,155.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,155.50	7,155.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	708,334.00	504,130.00	-28.8%
TOTAL, FEDERAL REVENUE			708,334.00	504,130.00	-28.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	763,801.00	982,750.00	28.7%
All Other State Revenue	All Other	8590	37,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			801,301.00	982,750.00	22.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	26,669.00	21,843.00	-18.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,769.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,438.00	21,843.00	-32.7%
TOTAL, REVENUES			1,542,073.00	1,508,723.00	-2.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	582,768.00	595,207.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,304.00	74,130.00	-11.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			666,072.00	669,337.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	23,435.00	0.00	-100.0%
Classified Support Salaries		2200	49,267.00	48,841.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,448.00	24,263.00	-29.6%
Other Classified Salaries		2900	228,481.00	219,721.00	-3.8%
TOTAL, CLASSIFIED SALARIES			335,631.00	292,825.00	-12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	54,981.00	62,831.00	14.3%
PERS		3201-3202	57,091.00	59,767.00	4.7%
OASDI/Medicare/Alternative		3301-3302	47,142.00	43,530.00	-7.7%
Health and Welfare Benefits		3401-3402	161,553.00	172,887.00	7.0%
Unemployment Insurance		3501-3502	509.00	477.00	-6.3%
Workers' Compensation		3601-3602	15,026.00	14,432.00	-4.0%
OPEB, Allocated		3701-3702	2,666.00	2,657.00	-0.3%
OPEB, Active Employees		3751-3752	4,111.00	3,941.00	-4.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			343,079.00	360,522.00	5.1%
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	49,157.00	34,192.00	-30.4%
Noncapitalized Equipment		4400	2,536.00	2,536.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,693.00	36,728.00	-28.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,844.00	2,682.00	-5.7%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	20,175.00	20,175.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,304.00	9,304.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,162.00	15,196.00	-20.7%
Professional/Consulting Services and Operating Expenditures		5800	54,261.00	7,874.00	-85.5%
Communications		5900	12,689.00	12,689.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,385.00	79,870.00	-38.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	103,930.00	111,829.00	7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,930.00	111,829.00	7.6%
TOTAL, EXPENDITURES			1,630,790.00	1,551,111.00	-4.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	78,262.00	42,388.00	-45.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,262.00	42,388.00	-45.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,262.00	42,388.00	-45.8%

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	4,465,850.00	4,465,850.00	0.0%
3) Other State Revenue		8300-8599	382,656.00	382,656.00	0.0%
4) Other Local Revenue		8600-8799	733,066.00	733,066.00	0.0%
5) TOTAL, REVENUES			5,581,572.00	5,581,572.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,099,092.00	2,780,388.00	32.5%
3) Employee Benefits		3000-3999	629,297.00	672,984.00	6.9%
4) Books and Supplies		4000-4999	2,628,448.00	2,636,177.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	277,054.00	277,054.00	0.0%
6) Capital Outlay		6000-6999	0.00	700,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,638.00	2,638.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	284,778.00	284,778.00	0.0%
9) TOTAL, EXPENDITURES			5,921,307.00	7,354,019.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,735.00)	(1,772,447.00)	421.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,735.00)	(1,772,447.00)	445.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,879,559.76	5,554,824.76	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,879,559.76	5,554,824.76	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,879,559.76	5,554,824.76	-5.5%
2) Ending Balance, June 30 (E + F1e)			5,554,824.76	3,782,377.76	-31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,507,699.11	3,735,252.11	-32.2%
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	47,125.65	47,125.65	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,465,850.00	4,465,850.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,465,850.00	4,465,850.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	382,656.00	382,656.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			382,656.00	382,656.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	692,056.00	692,056.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,419.00	20,419.00	0.0%
TOTAL, OTHER LOCAL REVENUE			733,066.00	733,066.00	0.0%
TOTAL, REVENUES			5,581,572.00	5,581,572.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,633,523.00	2,300,564.00	40.8%
Classified Supervisors' and Administrators' Salaries		2300	196,140.00	203,822.00	3.9%
Clerical, Technical and Office Salaries		2400	253,097.00	263,641.00	4.2%
Other Classified Salaries		2900	16,332.00	12,361.00	-24.3%
TOTAL, CLASSIFIED SALARIES			2,099,092.00	2,780,388.00	32.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	166,633.00	164,101.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	156,695.00	159,843.00	2.0%
Health and Welfare Benefits		3401-3402	258,468.00	289,370.00	12.0%
Unemployment Insurance		3501-3502	1,094.00	1,895.00	73.2%
Workers' Compensation		3601-3602	31,486.00	41,706.00	32.5%
OPEB, Allocated		3701-3702	4,651.00	4,555.00	-2.1%
OPEB, Active Employees		3751-3752	6,270.00	8,514.00	35.8%
Other Employee Benefits		3901-3902	4,000.00	3,000.00	-25.0%
TOTAL, EMPLOYEE BENEFITS			629,297.00	672,984.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	307,415.00	304,424.00	-1.0%
Noncapitalized Equipment		4400	89,934.00	147,712.00	64.2%
Food		4700	2,231,099.00	2,184,041.00	-2.1%
TOTAL, BOOKS AND SUPPLIES			2,628,448.00	2,636,177.00	0.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,364.00	10,364.00	0.0%
Dues and Memberships		5300	4,265.00	4,265.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,813.00	77,813.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,771.00	22,771.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,825.00)	(19,825.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,683.00	179,683.00	0.0%
Communications		5900	1,983.00	1,983.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			277,054.00	277,054.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	700,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	700,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,638.00	2,638.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,638.00	2,638.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	284,778.00	284,778.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			284,778.00	284,778.00	0.0%
TOTAL, EXPENDITURES			5,921,307.00	7,354,019.00	24.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	15,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			15,000.00	0.00	-100.0%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	57,799.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50	0.0%
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57,799.50	57,799.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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%
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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	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			0.00	0.00	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	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	132,772.00	132,772.00	0.0%
5) TOTAL, REVENUES			132,772.00	132,772.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	322,609.00	376,991.00	16.9%
3) Employee Benefits		3000-3999	131,030.00	159,262.00	21.5%
4) Books and Supplies		4000-4999	6,038,811.00	2,290,535.00	-62.1%
5) Services and Other Operating Expenditures		5000-5999	6,569,943.00	1,592,375.00	-75.8%
6) Capital Outlay		6000-6999	13,732,930.00	7,347,087.00	-46.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	374,533.00	374,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,169,856.00	12,140,850.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,037,084.00)	(12,008,078.00)	-55.6%
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	36,615,745.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,615,745.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,578,661.00	(12,008,078.00)	-225.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,798,165.51	12,376,826.51	342.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,798,165.51	12,376,826.51	342.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,165.51	12,376,826.51	342.3%
2) Ending Balance, June 30 (E + F1e)			12,376,826.51	368,748.51	-97.0%
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	12,376,826.51	368,748.51	-97.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	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	132,272.00	132,272.00	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	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,772.00	132,772.00	0.0%
TOTAL, REVENUES			132,772.00	132,772.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	120,624.00	126,441.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	156,539.00	173,134.00	10.6%
Clerical, Technical and Office Salaries		2400	45,446.00	77,416.00	70.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			322,609.00	376,991.00	16.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,824.00	51,704.00	29.8%
OASDI/Medicare/Alternative		3301-3302	24,829.00	28,731.00	15.7%
Health and Welfare Benefits		3401-3402	58,201.00	70,038.00	20.3%
Unemployment Insurance		3501-3502	173.00	192.00	11.0%
Workers' Compensation		3601-3602	4,839.00	5,655.00	16.9%
OPEB, Allocated		3701-3702	1,286.00	1,503.00	16.9%
OPEB, Active Employees		3751-3752	1,878.00	1,439.00	-23.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			131,030.00	159,262.00	21.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	854,297.00	820,406.00	-4.0%
Noncapitalized Equipment		4400	5,184,514.00	1,470,129.00	-71.6%
TOTAL, BOOKS AND SUPPLIES			6,038,811.00	2,290,535.00	-62.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	2,750.00	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	173,000.00	81,500.00	-52.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	6,394,193.00	1,508,125.00	-76.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,569,943.00	1,592,375.00	-75.8%
CAPITAL OUTLAY					
Land		6100	176,200.00	90,000.00	-48.9%
Land Improvements		6170	16,974.00	16,974.00	0.0%
Buildings and Improvements of Buildings		6200	13,459,756.00	7,237,113.00	-46.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,000.00	3,000.00	-96.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,732,930.00	7,347,087.00	-46.5%
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	42,033.00	42,100.00	0.2%
Other Debt Service - Principal		7439	332,500.00	332,500.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			374,533.00	374,600.00	0.0%
TOTAL, EXPENDITURES			27,169,856.00	12,140,850.00	-55.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	36,615,745.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36,615,745.00	0.00	-100.0%
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)			36,615,745.00	0.00	-100.0%

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	275,100.00	275,100.00	0.0%
5) TOTAL, REVENUES			275,100.00	275,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	1,500.00	0.0%
3) Employee Benefits		3000-3999	401.00	401.00	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			1,901.00	1,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,199.00	273,199.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,199.00	273,199.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,312.40	455,511.40	149.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,312.40	455,511.40	149.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,312.40	455,511.40	149.9%
2) Ending Balance, June 30 (E + F1e)			455,511.40	728,710.40	60.0%
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	455,511.40	728,710.40	60.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	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	100.00	100.00	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	275,000.00	275,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,100.00	275,100.00	0.0%
TOTAL, REVENUES			275,100.00	275,100.00	0.0%

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	1,500.00	1,500.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170.00	170.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.0%
Workers' Compensation		3601-3602	23.00	23.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.0%
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	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	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	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			1,901.00	1,901.00	0.0%

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

Description	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	9,230,892.00	9,230,892.00	0.0%
5) TOTAL, REVENUES			9,230,892.00	9,230,892.00	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	9,384,863.00	9,384,863.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,384,863.00	9,384,863.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,971.00)	(153,971.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,971.00)	(153,971.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,986,240.00	5,832,269.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,986,240.00	5,832,269.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,986,240.00	5,832,269.00	-2.6%
2) Ending Balance, June 30 (E + F1e)			5,832,269.00	5,678,298.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,832,269.00	5,678,298.00	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	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					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	8,942,311.00	8,942,311.00	0.0%
Unsecured Roll		8612	116,322.00	116,322.00	0.0%
Prior Years' Taxes		8613	84,345.00	84,345.00	0.0%
Supplemental Taxes		8614	80,221.00	80,221.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,693.00	7,693.00	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			9,230,892.00	9,230,892.00	0.0%
TOTAL, REVENUES			9,230,892.00	9,230,892.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,483,006.00	4,483,006.00	0.0%
Bond Interest and Other Service Charges		7434	4,901,857.00	4,901,857.00	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)			9,384,863.00	9,384,863.00	0.0%
TOTAL, EXPENDITURES			9,384,863.00	9,384,863.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	873,280.00	922,663.00	5.7%
5) TOTAL, REVENUES			873,280.00	922,663.00	5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	127,758.00	171,882.00	34.5%
2) Classified Salaries		2000-2999	369,581.00	450,888.00	22.0%
3) Employee Benefits		3000-3999	106,394.00	118,884.00	11.7%
4) Books and Supplies		4000-4999	44,424.00	44,557.00	0.3%
5) Services and Other Operating Expenses		5000-5999	19,814.00	20,084.00	1.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			667,971.00	806,295.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			205,309.00	116,368.00	-43.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,497.00	23,497.00	0.0%
b) Transfers Out		7600-7629	157,295.14	129,160.00	-17.9%
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			(133,798.14)	(105,663.00)	-21.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			71,510.86	10,705.00	-85.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,739.23	520,268.23	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,739.23	520,268.23	13.9%
d) Other Restatements		9795	(7,981.86)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			448,757.37	520,268.23	15.9%
2) Ending Net Position, June 30 (E + F1e)			520,268.23	530,973.23	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	520,268.23	530,973.23	2.1%

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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,513.00	2,513.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	856,402.00	908,308.00	6.1%
Other Local Revenue					
All Other Local Revenue		8699	14,365.00	11,842.00	-17.6%
TOTAL, OTHER LOCAL REVENUE			873,280.00	922,663.00	5.7%
TOTAL, REVENUES			873,280.00	922,663.00	5.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	127,758.00	164,178.00	28.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	7,704.00	New
TOTAL, CERTIFICATED SALARIES			127,758.00	171,882.00	34.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	18,428.00	19,386.00	5.2%
Classified Support Salaries		2200	10,840.00	10,840.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,939.00	67,939.00	0.0%
Clerical, Technical and Office Salaries		2400	58,013.00	73,660.00	27.0%
Other Classified Salaries		2900	214,361.00	279,063.00	30.2%
TOTAL, CLASSIFIED SALARIES			369,581.00	450,888.00	22.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,471.00	6,854.00	53.3%
PERS		3201-3202	37,728.00	37,226.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	29,703.00	38,374.00	29.2%
Health and Welfare Benefits		3401-3402	23,456.00	23,456.00	0.0%
Unemployment Insurance		3501-3502	243.00	299.00	23.0%
Workers' Compensation		3601-3602	7,460.00	9,342.00	25.2%
OPEB, Allocated		3701-3702	516.00	516.00	0.0%
OPEB, Active Employees		3751-3752	2,817.00	2,817.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			106,394.00	118,884.00	11.7%
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	34,267.00	37,551.00	9.6%
Noncapitalized Equipment		4400	10,157.00	7,006.00	-31.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,424.00	44,557.00	0.3%

			2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Description	Resource Codes	Object Codes			
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,670.00	4,670.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,084.00	2,102.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	12,812.00	13,012.00	1.6%
Communications		5900	248.00	300.00	21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,814.00	20,084.00	1.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			667,971.00	806,295.00	20.7%

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	23,497.00	23,497.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,497.00	23,497.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	157,295.14	129,160.00	-17.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			157,295.14	129,160.00	-17.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(133,798.14)	(105,663.00)	-21.0%

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	16,275,826.00	17,052,183.00	4.8%
5) TOTAL, REVENUES			16,275,826.00	17,052,183.00	4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,227,450.00	16,638,000.00	2.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,227,450.00	16,638,000.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,376.00	414,183.00	756.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			48,376.00	414,183.00	756.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,032,569.39	1,080,945.39	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,569.39	1,080,945.39	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,032,569.39	1,080,945.39	4.7%
2) Ending Net Position, June 30 (E + F1e)			1,080,945.39	1,495,128.39	38.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,080,945.39	1,495,128.39	38.3%

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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,400.00	22,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,229,166.00	17,005,524.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,260.00	24,259.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,275,826.00	17,052,183.00	4.8%
TOTAL, REVENUES			16,275,826.00	17,052,183.00	4.8%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16,227,388.00	16,637,940.00	2.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62.00	60.00	-3.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,227,450.00	16,638,000.00	2.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,227,450.00	16,638,000.00	2.5%

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

Description	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)	11,601.38	11,601.38	11,985.26	11,273.79	11,273.79	11,601.38
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,601.38	11,601.38	11,985.26	11,273.79	11,273.79	11,601.38
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	43.03	43.03	43.03	43.03	43.03	43.03
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)	43.03	43.03	43.03	43.03	43.03	43.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,644.41	11,644.41	12,028.29	11,316.82	11,316.82	11,644.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			27,442,385.66	22,538,586.24	25,791,521.15	30,874,640.02	30,838,688.73	25,215,499.46	37,872,037.97	41,250,607.46
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,848,112.00	3,848,112.00	11,004,279.00	6,926,601.00	6,926,601.00	11,004,278.00	6,926,601.00	6,926,601.00
Property Taxes	8020-8079		109,923.73	90,255.67	0.00	(18,083.96)	197,656.45	5,012,964.00	1,788,961.14	810,175.09
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		801,468.49	270,148.24	47,685.52	289,333.99	99,599.54	438,048.16	(558,372.01)	573,958.25
Other State Revenue	8300-8599		1,284,873.08	2,972,241.00	3,038,757.00	(155,252.30)	(3,312,307.00)	8,056,300.00	3,732,464.32	378,523.12
Other Local Revenue	8600-8799		61,044.28	2,516.55	37,174.23	(53,574.51)	59,786.31	23,110.84	1,173,108.26	65,980.55
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			6,105,421.58	7,183,273.46	14,127,895.75	6,989,024.22	3,971,336.30	24,534,701.00	13,062,762.71	8,755,238.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		187,384.82	559,830.92	5,269,899.82	5,269,899.82	5,269,899.82	5,269,899.82	5,269,899.82	5,427,996.00
Classified Salaries	2000-2999		815,727.56	1,172,558.89	1,623,408.64	1,521,225.52	1,522,806.15	1,565,131.95	1,561,850.24	1,617,386.66
Employee Benefits	3000-3999		176,906.14	280,315.58	2,582,128.37	2,550,968.59	2,746,650.76	2,651,192.51	2,628,621.81	2,631,459.36
Books and Supplies	4000-4999		28,742.97	545,786.35	533,647.68	352,462.03	491,775.82	308,831.69	901,158.13	337,985.13
Services	5000-5999		755,338.66	93,586.39	872,593.61	394,662.74	(315,993.76)	2,039,896.83	393,645.48	1,604,032.82
Capital Outlay	6000-6599		0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Other Outgo	7000-7499		1,715.90	34,042.40	10,093.21	24,895.28	10,531.41	16,715.21	89,139.64	56,426.73
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			1,965,816.05	2,686,120.53	10,891,771.33	10,214,113.98	9,725,670.20	11,851,668.01	10,844,315.12	11,775,286.70
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	35,000.00								
Accounts Receivable	9200-9299	3,526,499.47	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(17,102.86)	75,708.00	959,217.60	45,671.30
Due From Other Funds	9310									
Stores	9320	77,974.31								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,639,473.78	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(17,102.86)	75,708.00	959,217.60	45,671.30
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,364,627.28	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	(148,247.49)	102,202.48	(200,904.30)	(1,196,885.76)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		9,364,627.28	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	(148,247.49)	102,202.48	(200,904.30)	(1,196,885.76)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(5,725,153.50)	(9,043,404.95)	(1,244,218.02)	1,846,994.45	3,189,138.47	131,144.63	(26,494.48)	1,160,121.90	1,242,557.06
E. NET INCREASE/DECREASE (B - C + D)			(4,903,799.42)	3,252,934.91	5,083,118.87	(35,951.29)	(5,623,189.27)	12,656,538.51	3,378,569.49	(1,777,491.63)
F. ENDING CASH (A + E)			22,538,586.24	25,791,521.15	30,874,640.02	30,838,688.73	25,215,499.46	37,872,037.97	41,250,607.46	39,473,115.83
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		39,473,115.83	40,532,875.52	41,108,525.72	37,290,715.34				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,126,272.00	6,926,601.00	6,926,601.00	11,018,183.00			93,408,842.00	93,408,842.00
Property Taxes	8020-8079	157,921.14	2,961,587.28	2,961,587.28	2,695,770.18			16,768,718.00	16,768,718.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	(115,100.97)	147,446.19	66,710.53	0.00	4,216,818.07		6,277,744.00	6,277,744.00
Other State Revenue	8300-8599	2,717,530.58	600,366.92	0.00	1,435,349.00	(781,245.72)		19,967,600.00	19,967,600.00
Other Local Revenue	8600-8799	16,891.05	108,186.32	104,817.47	357,544.65	2,915,694.00		4,872,280.00	4,872,280.00
Interfund Transfers In	8910-8929	0.00	0.00		100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00		0.00			0.00	0.00
TOTAL RECEIPTS		13,903,513.80	10,744,187.71	10,059,716.28	15,606,846.83	6,351,266.35	0.00	141,395,184.00	141,395,184.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,427,996.00	5,427,996.00	5,427,996.00	5,427,996.00	8,545,522.16		62,782,217.00	62,782,217.00
Classified Salaries	2000-2999	1,625,894.94	1,630,016.82	1,602,256.37	1,561,376.00	1,140,969.26		18,960,609.00	18,960,609.00
Employee Benefits	3000-3999	2,800,238.53	2,645,662.96	2,630,329.29	7,421,907.85	975,350.25		32,721,732.00	32,721,732.00
Books and Supplies	4000-4999	567,937.38	316,439.55	0.00	4,665,992.27			9,050,759.00	9,050,759.00
Services	5000-5999	1,274,942.39	264,824.81	1,352,959.84	3,624,599.19			12,355,089.00	12,355,089.00
Capital Outlay	6000-6599	0.00	0.00	0.00	10,000.00			210,000.00	210,000.00
Other Outgo	7000-7499	148,472.72	311,922.35	339,965.46	4,366,852.69			5,410,773.00	5,410,773.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	42,388.00			42,388.00	42,388.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		11,845,481.96	10,596,862.49	11,353,506.96	27,121,112.00	10,661,841.67	0.00	141,533,567.00	141,533,567.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	243,741.49	(7,870.07)	(2,439,926.04)		(6,351,266.35)		(2,824,766.88)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		243,741.49	(7,870.07)	(2,439,926.04)	0.00	(6,351,266.35)	0.00	(2,824,766.88)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,242,013.64	(436,195.05)	84,093.66		(10,661,841.67)		(1,297,214.39)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,242,013.64	(436,195.05)	84,093.66	0.00	(10,661,841.67)	0.00	(1,297,214.39)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(998,272.15)	428,324.98	(2,524,019.70)	0.00	4,310,575.32	0.00	(1,527,552.49)	
E. NET INCREASE/DECREASE (B - C + D)		1,059,759.69	575,650.20	(3,817,810.38)	(11,514,265.17)	0.00	0.00	(1,665,935.49)	(138,383.00)
F. ENDING CASH (A + E)		40,532,875.52	41,108,525.72	37,290,715.34	25,776,450.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,776,450.17	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			25,776,450.17	20,930,959.75	24,242,203.66	29,430,278.53	29,499,283.24	23,949,110.97	33,991,523.48	34,756,243.97
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,906,421.00	3,906,421.00	11,109,235.00	7,031,557.00	7,031,557.00	11,109,234.00	7,031,557.00	7,031,557.00
Property Taxes	8020-8079		109,923.73	90,255.67	0.00	(18,083.96)	197,656.45	5,012,964.00	1,788,961.14	810,175.09
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		801,468.49	270,148.24	47,685.52	289,333.99	99,599.54	438,048.16	(558,372.01)	573,958.25
Other State Revenue	8300-8599		1,284,873.08	2,972,241.00	3,038,757.00	(155,252.30)	(3,344,246.00)	5,337,218.00	1,013,659.32	378,523.12
Other Local Revenue	8600-8799		61,044.28	2,516.55	37,174.23	(53,574.51)	59,786.31	23,110.84	1,173,108.26	65,980.55
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			6,163,730.58	7,241,582.46	14,232,851.75	7,093,980.22	4,044,353.30	21,920,575.00	10,448,913.71	8,860,194.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		187,384.82	559,830.92	5,269,899.82	5,269,899.82	5,269,899.82	5,269,899.82	5,269,899.82	5,427,996.00
Classified Salaries	2000-2999		815,727.56	1,172,558.89	1,623,408.64	1,521,225.52	1,522,806.15	1,565,131.95	1,561,850.24	1,617,386.66
Employee Benefits	3000-3999		176,906.14	280,315.58	2,582,128.37	2,550,968.59	2,746,650.76	2,651,192.51	2,628,621.81	2,631,459.36
Books and Supplies	4000-4999		28,742.97	545,786.35	533,647.68	352,462.03	491,775.82	308,831.69	901,158.13	337,985.13
Services	5000-5999		755,338.66	93,586.39	872,593.61	394,662.74	(315,993.76)	2,039,896.83	393,645.48	1,604,032.82
Capital Outlay	6000-6599		0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Other Outgo	7000-7499		1,715.90	34,042.40	10,093.21	24,895.28	10,531.41	16,715.21	89,139.64	56,426.73
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			1,965,816.05	2,686,120.53	10,891,771.33	10,214,113.98	9,725,670.20	11,851,668.01	10,844,315.12	11,775,286.70
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	35,000.00								
Accounts Receivable	9200-9299	6,351,266.35	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(17,102.86)	75,708.00	959,217.60	45,671.30
Due From Other Funds	9310									
Stores	9320	77,974.31								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,464,240.66	105,305.98	301,166.88	1,975,437.88	2,285,149.31	(17,102.86)	75,708.00	959,217.60	45,671.30
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,661,841.67	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	(148,247.49)	102,202.48	(200,904.30)	(1,196,885.76)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		10,661,841.67	9,148,710.93	1,545,384.90	128,443.43	(903,989.16)	(148,247.49)	102,202.48	(200,904.30)	(1,196,885.76)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,197,601.01)	(9,043,404.95)	(1,244,218.02)	1,846,994.45	3,189,138.47	131,144.63	(26,494.48)	1,160,121.90	1,242,557.06
E. NET INCREASE/DECREASE (B - C + D)			(4,845,490.42)	3,311,243.91	5,188,074.87	69,004.71	(5,550,172.27)	10,042,412.51	764,720.49	(1,672,535.63)
F. ENDING CASH (A + E)			20,930,959.75	24,242,203.66	29,430,278.53	29,499,283.24	23,949,110.97	33,991,523.48	34,756,243.97	33,083,708.34
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		33,083,708.34	34,034,226.03	34,011,880.23	31,826,578.34				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,231,228.00	7,031,557.00	7,031,557.00	4,091,585.00	7,031,558.00		94,575,024.00	94,575,024.00
Property Taxes	8020-8079	157,921.14	2,961,587.28	2,961,587.28	2,695,770.18			16,768,718.00	16,768,718.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	(115,100.97)	147,446.19	66,710.53	0.00	4,216,818.07		6,277,744.00	6,277,744.00
Other State Revenue	8300-8599	2,503,332.58	(102,585.08)	0.00	5,105,350.00	(893,147.72)		17,138,723.00	17,138,723.00
Other Local Revenue	8600-8799	16,891.05	108,186.32	104,817.47	3,271,238.65			4,870,280.00	4,870,280.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		13,794,271.80	10,146,191.71	10,164,672.28	15,263,943.83	10,355,228.35	0.00	139,730,489.00	139,730,489.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,427,996.00	5,427,996.00	5,427,996.00	5,427,996.00	8,078,729.16		62,315,424.00	62,315,424.00
Classified Salaries	2000-2999	1,625,894.94	1,630,016.82	1,602,256.37	1,561,376.00	1,181,301.26		19,000,941.00	19,000,941.00
Employee Benefits	3000-3999	2,800,238.53	2,645,662.96	2,630,329.29	7,470,907.85	3,867,614.25		35,662,996.00	35,662,996.00
Books and Supplies	4000-4999	567,937.38	316,439.55	0.00	4,595,992.27			8,980,759.00	8,980,759.00
Services	5000-5999	1,274,942.39	264,824.81	1,352,959.84	3,971,756.19			12,702,246.00	12,702,246.00
Capital Outlay	6000-6599	0.00	0.00	0.00	10,000.00			210,000.00	210,000.00
Other Outgo	7000-7499	148,472.72	311,922.35	339,965.46	4,366,852.69			5,410,773.00	5,410,773.00
Interfund Transfers Out	7600-7629		0.00	0.00	42,388.00			42,388.00	42,388.00
All Other Financing Uses	7630-7699		0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		11,845,481.96	10,596,862.49	11,353,506.96	27,447,269.00	13,127,644.67	0.00	144,325,527.00	144,325,527.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	243,741.49	(7,870.07)	384,840.84		(10,355,228.35)		(4,003,962.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		243,741.49	(7,870.07)	384,840.84	0.00	(10,355,228.35)	0.00	(4,003,962.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,242,013.64	(436,195.05)	1,381,308.05		(13,127,644.67)		(2,465,803.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,242,013.64	(436,195.05)	1,381,308.05	0.00	(13,127,644.67)	0.00	(2,465,803.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(998,272.15)	428,324.98	(996,467.21)	0.00	2,772,416.32	0.00	(1,538,159.00)	
E. NET INCREASE/DECREASE (B - C + D)		950,517.69	(22,345.80)	(2,185,301.89)	(12,183,325.17)	0.00	0.00	(6,133,197.00)	(4,595,038.00)
F. ENDING CASH (A + E)		34,034,226.03	34,011,880.23	31,826,578.34	19,643,253.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,643,253.17	

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:	\$ 2,013,261.00
Less: Amount of total liabilities reserved in budget:	\$ 2,013,261.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 27, 2016

For additional information on this certification, please contact:

Name: Jimmy Escobar

Title: Director of Fiscal Services

Telephone: 626-974-7000 Ext. 2016

E-mail: jescobar@cvusd.k12.ca.us

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	110,177,560.00	1.06%	111,343,742.00	-1.70%	109,453,671.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,903,655.00	-57.38%	2,089,800.00	-3.46%	2,017,540.00
4. Other Local Revenues	8600-8799	1,749,619.00	0.00%	1,749,619.00	0.00%	1,749,619.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(17,717,054.00)	0.00%	(17,717,054.00)	0.00%	(17,717,054.00)
6. Total (Sum lines A1 thru A5c)		99,213,780.00	-1.66%	97,566,107.00	-2.01%	95,603,776.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,108,549.00		50,641,756.00
b. Step & Column Adjustment				450,287.00		446,786.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(917,080.00)		(994,653.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,108,549.00	-0.91%	50,641,756.00	-1.08%	50,093,889.00
2. Classified Salaries						
a. Base Salaries				12,529,501.00		12,569,833.00
b. Step & Column Adjustment				132,549.00		135,272.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(92,217.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,529,501.00	0.32%	12,569,833.00	1.08%	12,705,105.00
3. Employee Benefits	3000-3999	22,099,397.00	10.56%	24,434,180.00	9.05%	26,645,074.00
4. Books and Supplies	4000-4999	5,354,417.00	-1.31%	5,284,417.00	-1.32%	5,214,417.00
5. Services and Other Operating Expenditures	5000-5999	8,606,167.00	4.00%	8,950,563.00	2.76%	9,197,581.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,701,267.00	0.00%	1,701,267.00	0.00%	1,701,267.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,723,058.00)	0.00%	(2,723,058.00)	0.00%	(2,723,058.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,388.00	0.00%	42,388.00	0.00%	42,388.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		98,718,628.00	2.21%	100,901,346.00	1.96%	102,876,663.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		495,152.00		(3,335,239.00)		(7,272,887.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,258,143.82		14,753,295.82		11,418,056.82
2. Ending Fund Balance (Sum lines C and D1)		14,753,295.82		11,418,056.82		4,145,169.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	112,974.00		112,974.00		112,974.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,195,420.00		6,564,488.00		3,092,743.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,246,008.00		4,329,766.00		939,452.82
2. Unassigned/Unappropriated	9790	3,198,893.82		410,828.82		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,753,295.82		11,418,056.82		4,145,169.82

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	4,246,008.00		4,329,766.00		939,452.82
c. Unassigned/Unappropriated	9790	3,198,893.82		410,828.82		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,444,901.82		4,740,594.82		939,452.82
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.						
2016-2017: Reducing 11 certificated FTEs. 2017-2018: Reducing 18 certificated FTEs and \$350,000 in classified salaries. 2018-2019: Reducing 11.4 certificated FTEs.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,277,744.00	0.00%	6,277,744.00	0.00%	6,277,744.00
3. Other State Revenues	8300-8599	15,063,945.00	-0.10%	15,048,923.00	-2.44%	14,682,154.00
4. Other Local Revenues	8600-8799	3,122,661.00	-0.06%	3,120,661.00	0.00%	3,120,661.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	17,717,054.00	0.00%	17,717,054.00	0.00%	17,717,054.00
6. Total (Sum lines A1 thru A5c)		42,181,404.00	-0.04%	42,164,382.00	-0.87%	41,797,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,673,668.00		11,673,668.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,673,668.00	0.00%	11,673,668.00	0.00%	11,673,668.00
2. Classified Salaries						
a. Base Salaries				6,431,108.00		6,431,108.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,431,108.00	0.00%	6,431,108.00	0.00%	6,431,108.00
3. Employee Benefits	3000-3999	10,622,335.00	5.71%	11,228,816.00	5.61%	11,859,072.00
4. Books and Supplies	4000-4999	3,696,342.00	0.00%	3,696,342.00	0.00%	3,696,342.00
5. Services and Other Operating Expenditures	5000-5999	3,748,922.00	0.07%	3,751,683.00	-11.67%	3,313,743.00
6. Capital Outlay	6000-6999	210,000.00	0.00%	210,000.00	0.00%	210,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,378,410.00	0.00%	4,378,410.00	0.00%	4,378,410.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,054,154.00	0.00%	2,054,154.00	0.00%	2,054,154.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,814,939.00	1.42%	43,424,181.00	0.44%	43,616,497.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(633,535.00)		(1,259,799.00)		(1,818,884.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,544,931.34		5,911,396.34		4,651,597.34
2. Ending Fund Balance (Sum lines C and D1)		5,911,396.34		4,651,597.34		2,832,713.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,911,396.34		4,651,597.34		2,832,713.34
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,911,396.34		4,651,597.34		2,832,713.34

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.						

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	110,177,560.00	1.06%	111,343,742.00	-1.70%	109,453,671.00
2. Federal Revenues	8100-8299	6,277,744.00	0.00%	6,277,744.00	0.00%	6,277,744.00
3. Other State Revenues	8300-8599	19,967,600.00	-14.17%	17,138,723.00	-2.56%	16,699,694.00
4. Other Local Revenues	8600-8799	4,872,280.00	-0.04%	4,870,280.00	0.00%	4,870,280.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		141,395,184.00	-1.18%	139,730,489.00	-1.67%	137,401,389.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,782,217.00		62,315,424.00
b. Step & Column Adjustment				450,287.00		446,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(917,080.00)		(994,653.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,782,217.00	-0.74%	62,315,424.00	-0.88%	61,767,557.00
2. Classified Salaries						
a. Base Salaries				18,960,609.00		19,000,941.00
b. Step & Column Adjustment				132,549.00		135,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(92,217.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,960,609.00	0.21%	19,000,941.00	0.71%	19,136,213.00
3. Employee Benefits	3000-3999	32,721,732.00	8.99%	35,662,996.00	7.97%	38,504,146.00
4. Books and Supplies	4000-4999	9,050,759.00	-0.77%	8,980,759.00	-0.78%	8,910,759.00
5. Services and Other Operating Expenditures	5000-5999	12,355,089.00	2.81%	12,702,246.00	-1.50%	12,511,324.00
6. Capital Outlay	6000-6999	210,000.00	0.00%	210,000.00	0.00%	210,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,079,677.00	0.00%	6,079,677.00	0.00%	6,079,677.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(668,904.00)	0.00%	(668,904.00)	0.00%	(668,904.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,388.00	0.00%	42,388.00	0.00%	42,388.00
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)		141,533,567.00	1.97%	144,325,527.00	1.50%	146,493,160.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(138,383.00)		(4,595,038.00)		(9,091,771.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,803,075.16		20,664,692.16		16,069,654.16
2. Ending Fund Balance (Sum lines C and D1)		20,664,692.16		16,069,654.16		6,977,883.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	112,974.00		112,974.00		112,974.00
b. Restricted	9740	5,911,396.34		4,651,597.34		2,832,713.34
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	7,195,420.00		6,564,488.00		3,092,743.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,246,008.00		4,329,766.00		939,452.82
2. Unassigned/Unappropriated	9790	3,198,893.82		410,828.82		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,664,692.16		16,069,654.16		6,977,883.16

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	4,246,008.00		4,329,766.00		939,452.82
c. Unassigned/Unappropriated	9790	3,198,893.82		410,828.82		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,444,901.82		4,740,594.82		939,452.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.26%		3.28%		0.64%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		68,598,726.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		11,273.79		10,881.84		10,529.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		141,533,567.00		144,325,527.00		146,493,160.00
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)		141,533,567.00		144,325,527.00		146,493,160.00
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)		4,246,007.01		4,329,765.81		4,394,794.80
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)		4,246,007.01		4,329,765.81		4,394,794.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA		
	3.0%	0	to	300
	2.0%	301	to	1,000
	1.0%	1,001	and	over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,274			
District's ADA Standard Percentage Level:	1.0%			

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	12,263.96	12,269.18	N/A	Met
Second Prior Year (2014-15)				
District Regular	11,959.77	12,285.89		
Charter School				
Total ADA	11,959.77	12,285.89	N/A	Met
First Prior Year (2015-16)				
District Regular	12,007.16	11,985.26		
Charter School		0.00		
Total ADA	12,007.16	11,985.26	0.2%	Met
Budget Year (2016-17)				
District Regular	11,601.38			
Charter School	0.00			
Total ADA	11,601.38			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	12,561	12,558	0.0%	Met
Second Prior Year (2014-15)				
District Regular	12,231	12,274		
Charter School				
Total Enrollment	12,231	12,274	N/A	Met
First Prior Year (2015-16)				
District Regular	11,852			
Charter School		11,905		
Total Enrollment	11,852	11,905	N/A	Met
Budget Year (2016-17)				
District Regular	11,563			
Charter School				
Total Enrollment	11,563			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	12,269	12,558	97.7%
Second Prior Year (2014-15)			
District Regular	11,985	12,274	
Charter School			
Total ADA/Enrollment	11,985	12,274	97.6%
First Prior Year (2015-16)			
District Regular	11,601		
Charter School	0	11,905	
Total ADA/Enrollment	11,601	11,905	97.4%
Historical Average Ratio:			97.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	11,274	11,563		
Charter School	0			
Total ADA/Enrollment	11,274	11,563	97.5%	Met
1st Subsequent Year (2017-18)				
District Regular	10,882	11,161		
Charter School				
Total ADA/Enrollment	10,882	11,161	97.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	10,530	10,800		
Charter School				
Total ADA/Enrollment	10,530	10,800	97.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		114,719,921.00	112,680,533.00	111,434,173.00

	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)	12,028.29	11,644.41	11,316.82	10,924.87
b. Prior Year ADA (Funded)		12,028.29	11,644.41	11,316.82
c. Difference (Step 1a minus Step 1b)		(383.88)	(327.59)	(391.95)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.19%	-2.81%	-3.46%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		107,562,329.00	110,177,560.00	111,343,742.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		5,516,012.00	3,796,815.00	1,388,844.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		5,516,012.00	3,796,815.00	1,388,844.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.13%	3.45%	1.25%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		1.94%	0.64%	-2.21%
LCFF Revenue Standard (Step 3, plus/minus 1%):	.94% to 2.94%	-36% to 1.64%	-3.21% to -1.21%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,768,718.00	16,768,718.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	107,562,329.00	110,177,560.00	111,343,742.00	109,453,671.00
District's Projected Change in LCFF Revenue:		2.43%	1.06%	-1.70%
LCFF Revenue Standard:		.94% to 2.94%	-.36% to 1.64%	-3.21% to -1.21%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	72,915,728.64	83,744,138.86	87.1%
Second Prior Year (2014-15)	75,956,375.21	88,166,546.48	86.2%
First Prior Year (2015-16)	84,370,643.00	96,804,299.00	87.2%
	Historical Average Ratio:		86.8%

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%
	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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)	85,737,447.00	98,676,240.00	86.9%	Met
1st Subsequent Year (2017-18)	87,645,769.00	100,858,958.00	86.9%	Met
2nd Subsequent Year (2018-19)	89,444,068.00	102,834,275.00	87.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.94%	0.64%	-2.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.06% to 11.94%	-9.36% to 10.64%	-12.21% to 7.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.06% to 6.94%	-4.36% to 5.64%	-7.21% to 2.79%

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)	6,869,349.00		
Budget Year (2016-17)	6,277,744.00	-8.61%	Yes
1st Subsequent Year (2017-18)	6,277,744.00	0.00%	No
2nd Subsequent Year (2018-19)	6,277,744.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue decrease from 15-16 to 16-17 because MAA revenues are budgeted when received and Title II, Part A included 14-15 carryover amount budgeted to be spent in 15-16.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	24,669,215.00		
Budget Year (2016-17)	19,967,600.00	-19.06%	Yes
1st Subsequent Year (2017-18)	17,138,723.00	-14.17%	Yes
2nd Subsequent Year (2018-19)	16,699,694.00	-2.56%	No

Explanation:
(required if Yes)

Due to one-time State monies received in 15-16 and 16-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	4,600,452.00		
Budget Year (2016-17)	4,872,280.00	5.91%	No
1st Subsequent Year (2017-18)	4,870,280.00	-0.04%	No
2nd Subsequent Year (2018-19)	4,870,280.00	0.00%	No

Explanation:
(required if Yes)

Due to increased projected summer school OFL revenues to be received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	8,432,275.00		
Budget Year (2016-17)	9,050,759.00	7.33%	Yes
1st Subsequent Year (2017-18)	8,980,759.00	-0.77%	No
2nd Subsequent Year (2018-19)	8,910,759.00	-0.78%	No

Explanation:
(required if Yes)

Due to increase budgeted expenditures for Supplemental and Concentration in 16-17.

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

First Prior Year (2015-16)	13,552,411.00		
Budget Year (2016-17)	12,355,089.00	-8.83%	Yes
1st Subsequent Year (2017-18)	12,702,246.00	2.81%	No
2nd Subsequent Year (2018-19)	12,511,324.00	-1.50%	No

Explanation:
(required if Yes)

Due to decrease budgeted expenditures for Supplemental and Concentration in 16-17.

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)	36,139,016.00		
Budget Year (2016-17)	31,117,624.00	-13.89%	Not Met
1st Subsequent Year (2017-18)	28,286,747.00	-9.10%	Met
2nd Subsequent Year (2018-19)	27,847,718.00	-1.55%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	21,984,686.00		
Budget Year (2016-17)	21,405,848.00	-2.63%	Met
1st Subsequent Year (2017-18)	21,683,005.00	1.29%	Met
2nd Subsequent Year (2018-19)	21,422,083.00	-1.20%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue decrease from 15-16 to 16-17 because MAA revenues are budgeted when received and Title II, Part A included 14-15 carryover amount budgeted to be spent in 15-16.

Explanation:

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

Due to one-time State monies received in 15-16 and 16-17.

Explanation:

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

Due to increased projected summer school OFL revenues to be received.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

68,598,726.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

141,533,567.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
141,533,567.00	4,246,007.01	3,158,065.90	3,158,065.90

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

d. OMMA/RMA Contribution

3,158,066.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	3,542,132.00	3,765,216.00	4,145,443.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,290,800.43	5,434,864.51	4,213,833.82
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	9,832,932.43	9,200,080.51	8,359,276.82
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	119,536,883.06	125,507,188.77	138,181,409.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	66,178,531.84	70,222,884.45	68,687,394.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	185,715,414.90	195,730,073.22	206,868,803.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.3%	4.7%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	1.6%	1.3%

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)	(5,400,202.15)	85,209,946.85	6.3%	Not Met
Second Prior Year (2014-15)	(2,066,205.87)	90,630,702.05	2.3%	Not Met
First Prior Year (2015-16)	4,945,089.00	96,897,561.00	N/A	Met
Budget Year (2016-17) (Information only)	495,152.00	98,718,628.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Budget assumptions include a reduction in certificated FTEs by 32.4 and \$350,000 in classified salaries between the 2017-2018 and 2018-2019

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)	14,082,675.20	16,779,462.84	N/A	Met
Second Prior Year (2014-15)	10,551,985.38	11,379,260.69	N/A	Met
First Prior Year (2015-16)	7,932,656.09	9,313,054.82	N/A	Met
Budget Year (2016-17) (Information only)	14,258,143.82			

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 regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	11,274	10,882	10,530
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):

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	68,598,726.00		

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)	141,533,567.00	144,325,527.00	146,493,160.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	141,533,567.00	144,325,527.00	146,493,160.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,246,007.01	4,329,765.81	4,394,794.80
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,246,007.01	4,329,765.81	4,394,794.80

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,246,008.00	4,329,766.00	939,452.82
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,198,893.82	410,828.82	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,444,901.82	4,740,594.82	939,452.82
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.26%	3.28%	0.64%
District's Reserve Standard (Section 10B, Line 7):	4,246,007.01	4,329,765.81	4,394,794.80
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Reason for reserve falling below include increasing fiscal demands including CalSTRS increases, CalPERS increases, minimum wage increases; Declining enrollment of between 300-400 students in each of the budget year and 2 subsequent years; Lack of increase in revenue to meet the general cost of living increases and increasing fiscal demands. The District will convene a committee at the beginning of the 2016 fiscal year to examine areas where expenditures can be reduced which may include general reductions, possible negotiated reductions, and potential need for school closures.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(16,146,444.00)			
Budget Year (2016-17)	(17,717,054.00)	1,570,610.00	9.7%	Met
1st Subsequent Year (2017-18)	(17,717,054.00)	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	(17,717,054.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	100,000.00			
Budget Year (2016-17)	100,000.00	0.00	0.0%	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
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	93,262.00			
Budget Year (2016-17)	42,388.00	(50,874.00)	-54.5%	Not Met
1st Subsequent Year (2017-18)	42,388.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	42,388.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. 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)

\$78k is budgeted in 15-16 to be transferred out to the Child Development Fund, which is expected to decrease to \$42k in the subsequent years because the District is planning to add to preschool AM classes. \$15k is budgeted to be transferred out to Cafeteria Fund for the cumulative balance of bad debt accounts.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0			0
Certificates of Participation	0			0
General Obligation Bonds	36	Bond Interest and Redemption	Local Property Tax Assessment	127,293,953
Supp Early Retirement Program	9	General Fund	General Fund	435,000
State School Building Loans	0			0
Compensated Absences	n/a	General Fund	General Fund	

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

QZAB	7	Building Fund (21.2 Fund)	Building Fund (21.2 Fund)	2,922,807
Claim Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	2,013,261
TOTAL:				132,665,021

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	123,378	0	0	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	5,795,000	6,205,000	6,265,000	5,310,000
Supp Early Retirement Program	96,000	82,500	82,500	82,500
State School Building Loans	0	0	0	0
Compensated Absences	n/a	n/a	n/a	n/a
Other Long-term Commitments (continued):				
QZAB	341,886	358,980	376,929	395,775
Claim Liability	631,000	631,000	631,000	631,000
Total Annual Payments:	6,987,264	7,277,480	7,355,429	6,419,275
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase due to GO Bonds which will be funded through local property tax assessments.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

218,249

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

8,819,112.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

8,819,112.00

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

Actuarial

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

Jul 01, 2015

5. OPEB Contributions

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

964,501.00

964,501.00

964,501.00

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

639,379.00

639,379.00

639,379.00

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

421,130.00

421,130.00

421,130.00

- d. Number of retirees receiving OPEB benefits

81

81

81

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

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

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

Yes

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

The District is self-insured for worker compensation. The retention is \$250,000 per occurrence.

3. Self-Insurance Liabilities

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

2,013,261.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1,328,461.00	1,328,461.00	1,328,461.00
1,328,461.00	1,328,461.00	1,328,461.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	593.7	583.7	570.7	559.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 16, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

May 16, 2016

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

Yes

If Yes, date of budget revision board adoption:

Jun 20, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Aug 31, 2019

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)?

Yes

Yes

Yes

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")

1,527,097

704,569

3.0%

1.3%

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

Supplemental and Concentration monies, negotiated soft cap on medical PPO, change in class size (which will reduce staffing as a result of changes) and early payoff of early retirement incentive obligations along with increase in instructional minutes.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
8,222,928	9,018,928	9,890,551
92.3%	92.5%	92.6%
9.5%	9.5%	9.5%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
458,966	450,287	446,786
0.8%	0.8%	0.8%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	495.2	495.2	495.2	495.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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.

Soft cap for each tier in medical PPO plan using the corresponding highest HMO tier premium as cap and early payoff of early retirement incentive obligations.

Negotiations Settled

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

Jun 20, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 20, 2016

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

Yes

If Yes, date of budget revision board adoption:

Jun 20, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2019

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)?

Yes

Yes

Yes

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")

524,702

276,944

3.0%

1.5%

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

- 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
3,422,405	3,755,909	4,121,102
95.2%	95.4%	95.6%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

- 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
135,015	132,549	135,272
0.8%	0.8%	0.8%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	593.7	588.7	588.7	588.7

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
380,624	175,611	
3.2%	1.7%	

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,843,958	2,022,554	2,218,116
92.3%	92.4%	92.6%
9.5%	9.5%	9.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
93,120	93,818	94,522
0.8%	0.8%	0.8%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 27, 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)

Yes

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?

Yes

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)

New Superintendent as of July 1, 2015

End of School District Budget Criteria and Standards Review

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July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2016-17 Budget
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

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

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

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GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.