

Denair Unified School District

2016-17 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

SACS Reports for Board Presentation and Public Hearing
June 9, 2016

Full Report Submitted to the Board of Trustees for Adoption
June 23, 2016

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Denair Unified School District
2016-17 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 9, 2016
Adoption – June 23, 2016

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Denair Unified School District's Strategic Plan and Local Control Accountability Plan. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor's Revised State Budget Proposal "May Revision"

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

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

The Governor's May Revision to his proposed 2016-17 budget estimates \$626 million in new revenues to K-12 above what was provided for in the January proposed budget. Approximately \$338 million is provided, on a one-time basis, and \$288 million is provided in ongoing funding in 2016-17 above the January proposed levels.

While projected revenues declined overall in the latest budget (2015-16) projections, K-12 was largely insulated from the changes due to Proposition 98 being in a Test 2 year. In Test 2, the calculation is driven by change in per capita income rather than change in general fund revenues. As such, the 2015-16 Proposition 98 level remains relatively stable despite less optimistic general fund revenue projections. It is important to note that while the May 2015-16 projection is lower than January's numbers, on a year over year basis, it still is higher than the adopted budget.

Test 3 is in effect for Proposition 98 in 2016-17, which means the calculation will be very sensitive to any upward or downward revisions in 2016-17 state revenue. This results in some downside revenue risk that has been absent in previous years' planning.

Cost of Living Adjustment (COLA): The May Revision includes a decrease from 0.47% to 0.00% in cost of living adjustments for both LCFF and categorical program funds.

Local Control Funding Formula: The Local Control Funding Formula (LCFF) gap funding was increased by an additional \$154 million to a total of \$2.98 billion with the May Revision. The gap percentage for 2016-17 is now estimated at 54.84% and LCFF implementation through 2016-17 is now projected to be 95.7% complete.

The Department of Finance (DOF) released the following updates to the estimated gap factors and COLA percentages:

	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
Annual COLA	0.00%	1.11%	2.42%	2.67%
LCFF Gap Funding Percentage	54.84%	73.96%	41.22%	75.16%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding factors are based on each LEA’s annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year’s revised and remaining LCFF gap.
- The Enacted Budget slightly revised the gap funding factors, which are listed above and are *estimates* prepared by the DOF.
- The gap funding factors are also dependent on the current year State budget appropriation for LCFF implementation and future year projections of such.
- Of particular note, the Governor has used Test 3 to calculate the test in 2016-17, which means the entitlement will be very sensitive to any downward revision in 2016-17 revenue at May Revision, due to stock market volatility and the impact of capital gains income on state revenues. This results in some downward revenue risk that has been absent in previous years.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs’ unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

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

Early Education: The Governor's January Budget Proposal consolidated state-subsidized early learning programs (State Preschool, Transitional Kindergarten) into a \$1.6 billion Early Education Block Grant beginning with the 2017-18 year. Throughout the spring the Administration received feedback through various stakeholder meetings and received more than 200 responses on the proposal. This feedback in part led to a detailed implementation plan. In addition State Preschool was decreased by \$4.3 million from the Governor's January proposal due to the decrease in COLA adjustment to 0%.

The Governor's May Revision outlines in more detail the shift to an Early Education Block Grant. The proposal includes elimination of the current Transitional Kindergarten (TK) program effective July 1, 2017. Beginning in the 2017-18 fiscal year, school districts will administer the Early Education Block Grant (EEBG) with support from county offices of education.

The EEBG prioritizes services to 4-year-olds who are homeless, foster youth, at risk of abuse or neglect, children with exceptional needs, non- or limited-English-speaking, or low income, as defined as either eligible for free or reduced priced meals or income-eligible for state child care programs.

Districts would be required to serve no fewer than the number of subsidized children served in the district through Transitional Kindergarten or State Preschool in the 2016-17 school year. The proposal allows school districts to contract with other entities meeting minimum quality requirements to provide pre-kindergarten programs. County offices of education would be the provider of pre-kindergarten program regional capacity building and technical assistance for both school districts and community-based organizations. County offices of education would also become the lead agencies for maintaining the regional quality rating and improvement system and creating priorities for local child care and pre-kindergarten program funding. For 2016-17, county offices of education would be allocated \$10 million one-time and \$10 million ongoing to begin implementation of the Early Education Block Grant.

This proposal would require county offices of education and school districts to create early learning plans, track access to subsidized pre-kindergarten programs in their respective jurisdiction, set goals to increase access, set priorities for program outcomes, and align activities with priorities.

School districts would be allowed to create a family fee schedule to serve additional children, but prohibits charging fees to families with children meeting the definition of low-income or at-risk. Districts may also serve additional children if all prioritized children have been served.

For funding, the proposal includes a three-year hold harmless, based on 2016-17, of both school districts and local State Preschool funding to school districts, with the requirement that schools may not lose more than 5% of funding per year after the hold harmless expires, and only if due to a reduction in school district average daily attendance (with some exceptions). Per-pupil funding amount for would be \$6,200 per year, adjusted for COLA. Currently, the State Preschool Program receives \$4,200 for part-day per child and \$9,600 for full-day per child. The Transitional Kindergarten Program receives an average of \$8,500 per child. Any additional future funding for the EEBG would be allocated based on unmet need; specifically, the amount of funding a district receives compared to its estimated number of unserved eligible children.

Reserves: County offices continue to reinforce the need for reserves over the minimum reserve requirements.

The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% to 5% reserve minimum represents less than two weeks of payroll for many districts, Denair included.

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- The Fiscal Crisis and Management Assistance Team emphasize the need to assess not only fund balance but also actual cash on hand.

In recognition that the state is now \$6 billion ahead of schedule in reaching original LCFF targets and the programmed escalation of STRS/PERS employer cost increases remain on schedule through 2020-21, many districts have used a portion of their LCFF base grant increases on one-time expenditures or have designated components of their fund balance to address STRS/PERS costs in the multiyear projections and beyond.

The 2016-17 Budget Proposal remains silent on any proposed changes the reserve cap triggers related to SB 858. Nevertheless, the LAO's November Fiscal Outlook states the reserve cap would not take effect during their forecast period.

Routine Restricted Maintenance Account (RRMA): AB 104 allows gradual increase to the required 3% contribution to routine restricted maintenance. The full 3% requirement must be in place by full implementation of LCFF.

Proposition 39: The May Revision increases the amount of energy efficiency funds available to K-12 school districts by \$33.3 million to \$398.8 million for the 2016-17 year.

Summary: Under LCFF and LCAP regulations, each district receives different amounts of revenue and has its own particular set of financial and educational risk factors. County offices continue to recommend districts assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency.

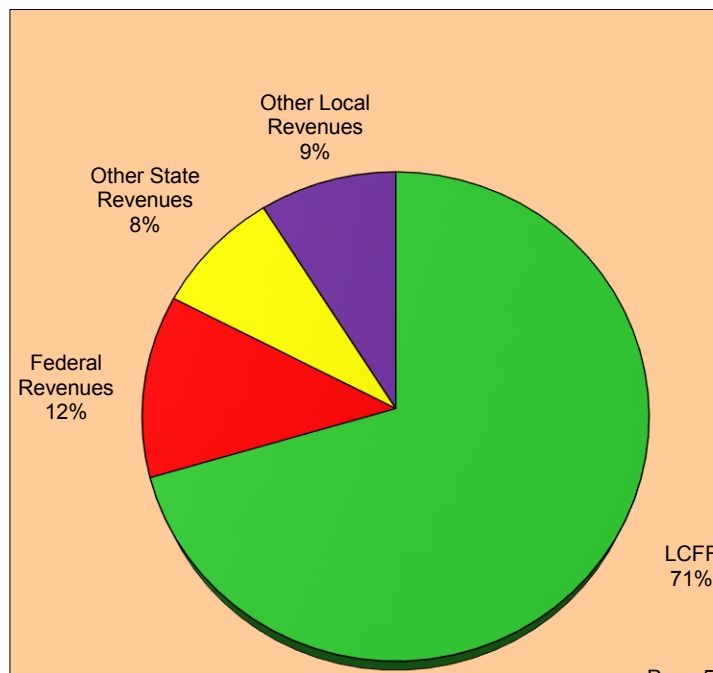
2016-2017 DUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA)
 - Estimated ADA is at 1,228 District-wide:
 - DES, DMS, & DHS – 486
 - DECA – 479
 - DCA – 263
 - Estimate a decline of approximately 25 ADA from 2015-16.
 - Due to a decline in enrollment, the District estimates being funded based on the prior year ADA of 498 (includes COE ADA).
- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 58.6%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$6,047,204
Federal Revenues	\$1,035,028
Other State Revenues	\$723,530
Other Local Revenues	\$774,033
TOTAL	\$8,579,795



Education Protection Account

Distribution of the temporary taxes in the Proposition 30 Education Protection Account (EPA) began in 2012-13 and is slated to continue through the 2018-19 fiscal year. The Department of Finance estimates 2016-17 EPA revenues to be \$7.622 billion.

Illustrated below is how the District's EPA funds are appropriated for the 2015-16 school year. Amounts will be revised throughout the year based on information received from the State.

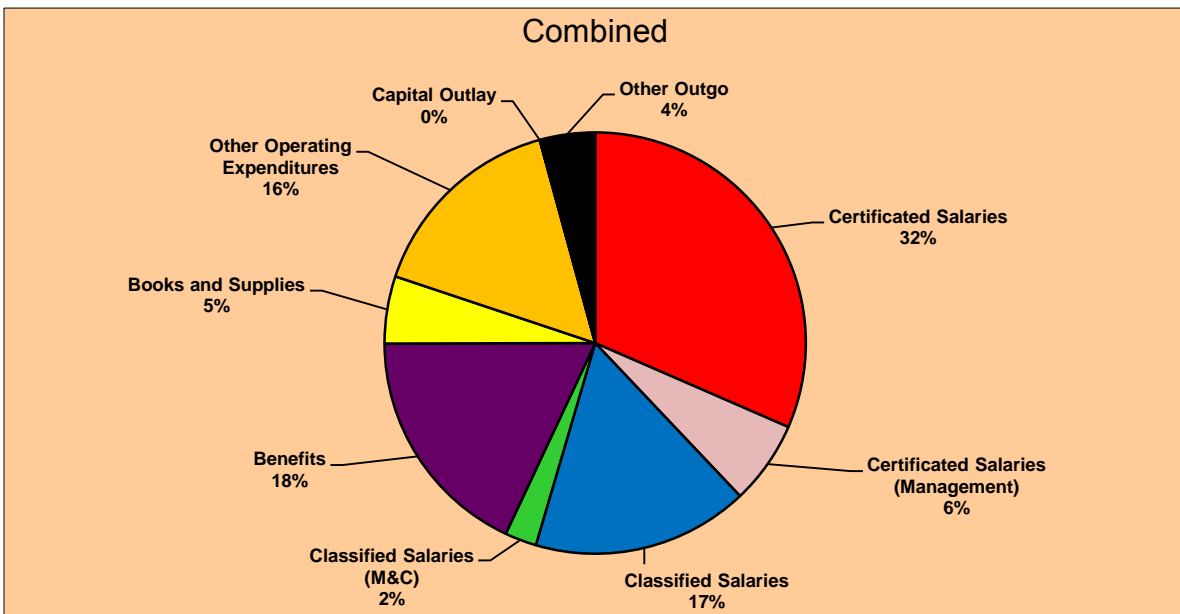
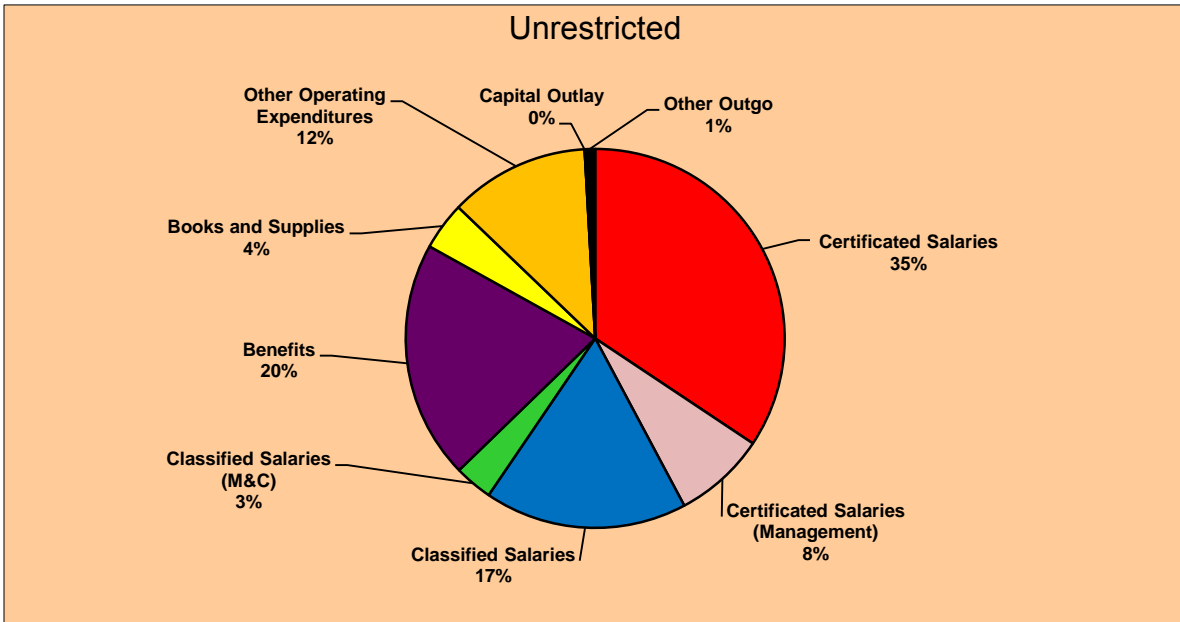
Education Protection Account (EPA) Budget				
<i>Fiscal Year Ending June 30, 2017</i>				
	Denair Unified School District	Denair Elementary Charter Academy	Denair Charter Academy	Total
BUDGETED REVENUES:				
<i>General Purpose Funds</i>	\$6,047,204	\$4,002,846	\$2,465,431	\$12,515,481
<i>EPA Factor</i>	15%	2%	17%	11%
<i>Estimated EPA Funds</i>	\$911,486	\$94,694	\$420,031	\$1,426,211
BUDGETED EXPENDITURES:				
<i>Certificated Instructional Salaries</i>	\$498,432	\$73,667	\$332,426	\$904,525
<i>Certificated Instructional Benefits</i>	\$125,933	\$16,440	\$87,605	\$229,978
	\$624,365	\$90,107	\$420,031	\$1,134,503

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 83% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,670,474	\$2,241,195
Certificated Salaries (Management)	\$381,920	\$455,441
Classified Salaries	\$841,002	\$1,180,952
Classified Salaries (Management & Confidential)	\$158,169	\$172,815
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$974,591	\$1,278,415
Books and Supplies	\$198,987	\$366,823
Other Operating Expenditures	\$580,934	\$1,111,144
Capital Outlay	\$0	\$0
Other Outgo	\$43,390	\$301,685
TOTAL	\$4,849,467	\$7,108,470

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs & Transfers Out

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Proposed Budget
Special Education	684,031
Restricted Maintenance Account	418,547
TOTAL CONTRIBUTIONS	1,102,578

General Fund Summary

The District's 2016-17 General Fund projects a total operating deficit of \$790,679 (a deficit of \$963,584 for unrestricted activity) due to spending one-time revenue carryovers from 2015-16 and an ending fund balance of \$1,600,354 (\$1,013,943 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - \$3,900, restricted programs - \$586,411, economic uncertainty - \$213,000, and unassigned / unappropriated of \$797,043 comprised solely of one-time funds and one-time carryovers.

Cash Flow

The District is anticipating having positive monthly cash balances throughout the 2015-16 school year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2017.

FUND	2015-16	Est. Net Change	2016-17
GENERAL (UNRESTRICTED & RESTRICTED)	\$2,391,033	(\$790,679)	\$1,600,354
GENERAL (CHARTER SCHOOL) FUND	\$1,356,896	\$434,250	\$1,791,146
CHILD DEVELOPMENT FUND	\$9,748	\$0	\$9,748
CAFETERIA	\$26,635	(\$4,429)	\$22,206
CAPITAL FACILITIES	\$330,299	(\$98,885)	\$231,414
COUNTY SCHOOL FACILITIES	\$132,076	\$0	\$132,076
BOND INTEREST FUND	\$1,032,367	(\$75,700)	\$956,667
TOTAL	\$5,279,054	(\$535,443)	\$4,743,611

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF):

	2016-17	2017-18	2018-19
Annual COLA	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage	54.84%	73.96%	41.22%
STRS Employer Rates	12.58%	14.43%	16.28%
PERS Employer Rates	13.888%	15.5%	17.1%
Lottery – unrestricted per ADA	\$140	\$140	\$140
Lottery – Prop. 20 per ADA	\$41	\$41	\$41
Mandated Cost per ADA / One Time Allocations	\$237	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$28.42	\$28.42
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14.21	\$14.21	\$14.21
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Part-Day Daily Reimbursement Rate	\$23.87	\$23.87	\$23.87
State Preschool Full-Day Daily Reimbursement Rate	\$38.53	\$38.53	\$38.53
General Child Care Daily Reimbursement Rate	\$38.29	\$38.29	\$38.29
Routine Restricted Maintenance Account	Phase in to 3%	Phase in to 3%	Phase in to 3%

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

Revenue Assumptions:

As noted above, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2016-17 through 2019-20:

	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
Annual COLA	0.00%	1.11%	2.42%	2.67%
LCFF Gap Funding Percentage	54.84%	73.96%	41.22%	75.16%

Based on 2015-16 enrollment and past enrollment trends, the District anticipates enrollment to decline by approximately 4% in 2016-17, 8% in 2017-18, and another 4% in 2018-19 at the secondary schools. With increases at both of the charter schools, the total anticipated enrollment decline is approximately 2% in each subsequent year. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF target as noted above.

Expenditure Assumptions:

Salary changes from 2015-16 encompasses certificated step increases of approximately 1.2%, classified step increases of approximately 1.8%, and a 1% restoration to all salary schedules.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. The rate for employers is 12.58% for 2016-17. As illustrated below, employer rates will continue to increase until 2020-21.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.2%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

As noted above, member contributions are also increased to a maximum of 10.25% for those who were members by December 31, 2012 (2% at 60) and to a maximum of 9.205% for those who became members on or after January 1, 2013 (2% at 62). The annual 2% increase to member benefits (“improvement factor”) is vested for active members for any calendar year in which active member contributions are increased.

The CalPERS Board adopted changes to the actuarial assumptions to be effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2016-17 and for

the next five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21, which are illustrated below:

CalPERS Actual and Projected Rates					
<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>
11.847%	13.888%	15.50%	17.1%	18.60%	19.8%

Therefore, adjustments to benefits contained in the District’s multi-year projection reflect the effects of salary changes noted above, as well as, the expected increases to employer pension costs.

Estimated Ending Fund Balances:

During 2017-18, the District estimates a total operating deficit of \$512,124 resulting in an ending fund balance of \$1,088,230.

During 2018-19, the District estimates that the General Fund will deficit spend by approximately \$753,781 resulting in an ending General Fund balance of \$334,449.

Estimated Ending Cash Balances:

As discussed above, the District anticipates having positive monthly cash balances throughout the fiscal year, with a positive ending cash balance of approximately \$1.3 million on June 30, 2017. During 2017-18, the District is expected to have positive monthly cash throughout most of the fiscal year, and is estimated to have a positive ending cash balance of approximately \$1 million on June 30, 2018. The District will utilize cash from other funds during the months of October and November, 2017.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis, and have the necessary cash in order to ensure that the District remains fiscally solvent.

DENAIR UNIFIED SCHOOL DISTRICT
2016-17 Proposed Budget
Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Operating Funds (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Bond Interest & Redemption Fund (51)	Debt Service Fund (56)	Total
REVENUES									
General Purpose (LCFF) Revenues:									
State Aid	2,880,022	3,865,555							6,745,577
Property Taxes & Misc. Local	2,005,814	2,710,890							4,716,704
Total General Purpose	4,885,836	6,576,445	-	-	-	-	-	-	11,462,281
Federal Revenues	631,758	-		398,500					1,030,258
Other State Revenues	250,295	340,735	197,824	33,100			16,800		838,754
Other Local Revenues	522,954	11,085	-	64,000	200,600		1,003,600		1,802,239
TOTAL - REVENUES	6,290,843	6,928,265	197,824	495,600	200,600	-	1,020,400	-	15,133,532
EXPENDITURES									
Certificated Salaries	2,241,195	2,717,651	58,410						5,017,256
Certificated Management Salaries	455,441	204,706	9,005						669,152
Classified Salaries	1,180,952	479,589	47,496	155,820					1,863,857
Classified Management Salaries	172,815	-	-	-					172,815
Employee Benefits (All)	1,278,415	904,577	43,924	53,079					2,279,995
Books & Supplies	366,823	185,394	6,296	215,542					774,055
Other Operating Expenses (Services)	1,111,144	2,001,479	25,020	56,932					3,194,575
Capital Outlay	-	-							-
Other Outgo	301,685	-					1,096,100	299,485	1,697,270
Direct Support/Indirect Costs	(26,948)	619	7,673	18,656					-
TOTAL - EXPENDITURES	7,081,522	6,494,015	197,824	500,029	-	-	1,096,100	299,485	15,668,975
EXCESS (DEFICIENCY)	(790,679)	434,250	-	(4,429)	200,600	-	(75,700)	(299,485)	(535,443)
OTHER SOURCES/USES									
Transfers In	-	-						299,485	299,485
Transfers (Out)	-	-			(299,485)				(299,485)
Net Other Sources (Uses)	-	-							-
Contributions to Restricted Programs	-	-							-
TOTAL - OTHER SOURCES/USES	-	-	-	-	(299,485)	-	-	299,485	-
FUND BALANCE INCREASE (DECREASE)	(790,679)	434,250	-	(4,429)	(98,885)	-	(75,700)	-	(535,443)
FUND BALANCE									
Beginning Fund Balance	2,391,033	1,356,896	9,748	26,635	330,299	132,076	1,032,367	-	5,279,054
Ending Balance, June 30	1,600,354	1,791,146	9,748	22,206	231,414	132,076	956,667	-	4,743,611

DENAIR UNIFIED SCHOOL DISTRICT

2016-17 Proposed Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Denair Elementary Charter Academy			Denair Charter Academy			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	2,880,022	-	2,880,022	2,373,617	-	2,373,617	1,491,938	-	1,491,938	6,745,577
Property Taxes & Misc. Local	1,843,713	162,101	2,005,814	1,750,022	-	1,750,022	960,868	-	960,868	4,716,704
Total General Purpose	4,723,735	162,101	4,885,836	4,123,639	-	4,123,639	2,452,806	-	2,452,806	11,462,281
Federal Revenues	-	631,758	631,758	-	-	-	-	-	-	631,758
Other State Revenues	206,796	43,499	250,295	184,888	19,387	204,275	125,102	11,358	136,460	591,030
Other Local Revenues	14,940	508,014	522,954	-	6,000	6,000	-	5,085	5,085	534,039
TOTAL - REVENUES	4,945,471	1,345,372	6,290,843	4,308,527	25,387	4,333,914	2,577,908	16,443	2,594,351	13,219,108
EXPENDITURES										
Certificated Salaries	1,670,474	570,721	2,241,195	1,717,319	-	1,717,319	996,832	3,500	1,000,332	4,958,846
Certificated Management Salaries	381,920	73,521	455,441	111,549	-	111,549	93,157	-	93,157	660,147
Classified Salaries	841,002	339,950	1,180,952	350,298	-	350,298	129,291	-	129,291	1,660,541
Classified Management Salaries	158,169	14,646	172,815	-	-	-	-	-	-	172,815
Employee Benefits (All)	987,591	290,824	1,278,415	614,104	-	614,104	289,918	555	290,473	2,182,992
Books & Supplies	198,987	167,836	366,823	87,315	24,881	112,196	59,584	13,614	73,198	552,217
Other Operating Expenses (Services)	580,934	530,210	1,111,144	1,354,924	11,896	1,366,820	631,945	2,714	634,659	3,112,623
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo	43,390	258,295	301,685	-	-	-	-	-	-	301,685
Direct Support/Indirect Costs	(55,990)	29,042	(26,948)	-	460	460	-	159	159	(26,329)
TOTAL - EXPENDITURES	4,806,477	2,275,045	7,081,522	4,235,509	37,237	4,272,746	2,200,727	20,542	2,221,269	13,575,537
EXCESS (DEFICIENCY)	138,994	(929,673)	(790,679)	73,018	(11,850)	61,168	377,181	(4,099)	373,082	(356,429)
OTHER SOURCES/USES										
Transfers In			-	-	-	-	-	-	-	-
Transfers (Out)			-	-	-	-	-	-	-	-
Net Other Sources (Uses)			-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(1,102,578)	1,102,578	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(1,102,578)	1,102,578	-	-	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(963,584)	172,905	(790,679)	73,018	(11,850)	61,168	377,181	(4,099)	373,082	(356,429)
FUND BALANCE										
Beginning Fund Balance	1,977,527	413,506	2,391,033	490,207	11,850	502,057	830,993	23,846	854,839	3,747,929
Ending Balance, June 30	1,013,943	586,411	1,600,354	563,225	-	563,225	1,208,174	13 of 192,747	1,227,921	3,391,500

Denair Unified School District
2016-17 Proposed Budget
Operating Funds Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	11,300,180	162,101	11,462,281	11,355,254	162,101	11,517,355	11,429,407	162,101	11,591,508
Federal Revenue	0	631,758	631,758	0	631,800	631,800	0	631,800	631,800
State Revenue	516,786	74,244	591,030	208,930	73,412	282,342	202,546	71,854	274,400
Local Revenue	14,940	519,099	534,039	14,900	519,100	534,000	14,900	519,100	534,000
Total Revenues	11,831,906	1,387,202	13,219,108	11,579,084	1,386,413	12,965,497	11,646,853	1,384,855	13,031,708
EXPENDITURES									
Certificated Salaries	4,971,251	647,742	5,618,993	5,131,121	657,296	5,788,416	5,292,845	669,100	5,961,945
Classified Salaries	1,478,760	354,596	1,833,356	1,499,390	360,983	1,860,373	1,520,325	367,480	1,887,805
Benefits	1,891,613	291,379	2,182,992	2,050,800	311,734	2,362,534	2,218,300	333,562	2,551,862
Books and Supplies	345,886	206,331	552,217	272,866	151,500	424,366	267,580	151,064	418,644
Other Services & Oper. Exp	2,567,803	544,820	3,112,623	2,208,038	356,275	2,564,313	2,195,978	239,716	2,435,694
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	43,390	258,295	301,685	46,175	250,000	296,175	27,940	240,000	267,940
Transfer of Indirect 73xx	(55,990)	29,661	(26,329)	(56,000)	29,722	(26,278)	(56,000)	29,426	(26,574)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	11,242,713	2,332,824	13,575,537	11,152,390	2,117,509	13,269,900	11,466,968	2,030,348	13,497,316
Excess / (Deficiency)	589,193	(945,622)	(356,429)	426,694	(731,096)	(304,403)	179,885	(645,493)	(465,608)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,102,578)	1,102,578	0	(400,000)	400,000	0	(385,000)	385,000	0
Total Financing Sources/Uses	(1,102,578)	1,102,578	0	(400,000)	400,000	0	(385,000)	385,000	0
Net Increase (Decrease)	(513,385)	156,956	(356,429)	26,694	(331,096)	(304,403)	(205,115)	(260,493)	(465,608)
FUND BALANCE, RESERVES									
Beginning Balance	3,298,727	449,202	3,747,929	2,785,342	606,158	3,391,500	2,812,036	275,062	3,087,097
Ending Balance	2,785,342	606,158	3,391,500	2,812,036	275,062	3,087,097	2,606,921	14,568	2,621,489
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	606,158	606,158	0	275,062	275,062	0	14,568	14,568
Assigned	197,101	0	197,101	0	0	0	0	0	0
Unassigned - REU	408,000	0	408,000	400,000	0	400,000	407,000	0	407,000
Unassigned - One time	2,075,561	0	2,075,561	1,881,329	0	1,881,329	2,401,136	0	2,401,136
Unassigned - Ongoing	100,780	0	100,780	526,807	0	526,807	(205,115)	0	(205,115)
Total - Fund Balance	2,785,342	606,158	3,391,500	2,812,036	275,062	3,087,097	2,606,921	14,568	2,621,489

Notes:
The Operating Fund MYP includes both General Fund and Charter Funds; see individual MYPs for notes.

Denair Unified School District
2016-17 Proposed Budget
2016-17 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	4,318,115	3,004,553	2,687,500	2,473,663	2,093,804	2,019,643	4,933,487	4,553,628	3,804,909	3,425,050	4,601,703	4,527,548		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	337,279	337,279	674,558	674,558	674,558	674,558	674,558	0	674,558	674,558	674,558	674,555	0	6,745,577
Property Taxes	8010-8019	0	0	0	0	0	3,160,192	0	0	0	1,556,512	0	0	0	4,716,704
Federal Revenue	8100-8299	0	0	0	0	157,940	0	0	157,940	0	0	157,940	0	157,938	631,758
Other State Revenue	8300-8599	0	0	0	0	147,758	0	0	147,758	0	0	147,758	0	147,756	591,030
Other Local Revenue	8600-8799	24,485	26,702	133,510	26,702	26,702	160,212	26,702	26,702	26,702	26,702	26,704	2,214	0	534,039
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		361,764	363,980	808,068	701,259	1,006,957	3,994,962	701,259	332,399	701,259	2,257,771	1,006,959	676,777	305,694	13,219,108
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	142,636	468,250	468,250	468,250	468,250	468,250	468,250	468,250	468,250	468,250	468,250	468,250	325,607	5,618,993
Classified Salaries	2000-2999	46,539	152,780	152,780	152,780	152,780	152,780	152,780	152,780	152,780	152,780	152,780	152,780	106,237	1,833,356
Benefits	3000-3999	55,415	181,916	181,916	181,916	181,916	181,916	181,916	181,916	181,916	181,916	181,916	181,916	126,501	2,182,992
Books & Supplies	4000-4999	11,044	36,815	138,055	36,815	36,815	36,815	36,815	36,815	36,815	36,815	36,815	36,815	34,968	552,217
Contracted Services	5000-5999	122,297	211,188	377,860	211,188	211,188	211,188	211,188	211,188	211,188	211,188	211,188	211,188	500,586	3,112,623
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	15,084	15,084	30,169	30,169	30,169	30,169	30,169	30,169	30,169	30,169	30,165	0	0	301,685
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	619	(26,948)	(26,329)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		393,015	1,066,033	1,349,030	1,081,118	1,081,118	1,081,118	1,081,118	1,081,118	1,081,118	1,081,118	1,081,114	1,051,568	1,066,951	13,575,537
D. PRIOR YEAR TRANSACTIONS															(356,429)
Accounts Receivable (Regular)	9200	410,051	385,000	327,125	0	0	0	0	0	0	0	0	0	0	1,122,176
Accounts Receivable (Due From)	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500	1,692,362	0	0	0	0	0	0	0	0	0	0	0	0	1,692,362
Accounts Payable (Due To)	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(1,282,311)	385,000	327,125	0	0	0	0	0	0	0	0	0	0	(570,186)
E. NET INCREASE/DECREASE (B-C+D)		(1,313,562)	(317,053)	(213,837)	(379,859)	(74,161)	2,913,844	(379,859)	(748,719)	(379,859)	1,176,653	(74,155)	(374,791)	(761,257)	(926,615)
F. ENDING CASH (A + E)		3,004,553	2,687,500	2,473,663	2,093,804	2,019,643	4,933,487	4,553,628	3,804,909	3,425,050	4,601,703	4,527,548	4,152,757		
G. ENDING CASH, PLUS ACCRUALS															3,391,500

Denair Unified School District
2016-17 Proposed Budget
2017-18 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	4,152,757	3,394,919	2,760,963	2,436,587	2,157,535	2,107,019	4,723,941	4,444,889	3,654,947	3,375,895	4,457,465	4,406,954		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	369,713	369,713	739,426	739,426	739,426	739,426	739,426	0	739,426	739,426	739,426	739,425	0	7,394,259
Property Taxes	8010-8019	0	0	0	0	0	2,762,474	0	0	0	1,360,622	0	0	0	4,123,096
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	157,950	0	0	157,950	0	0	157,950	0	157,950	631,800
Other State Revenue	8300-8599	0	0	0	0	70,586	0	0	70,586	0	0	70,586	0	70,584	282,342
Other Local Revenue	8600-8799	24,486	26,700	133,500	26,700	26,700	160,200	26,700	26,700	26,700	26,700	26,700	2,214	0	534,000
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		394,199	396,413	872,926	766,126	994,662	3,662,100	766,126	255,236	766,126	2,126,748	994,662	741,639	228,534	12,965,497
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	146,937	482,368	482,368	482,368	482,368	482,368	482,368	482,368	482,368	482,368	482,368	482,368	335,431	5,788,416
Classified Salaries	2000-2999	47,225	155,032	155,032	155,032	155,032	155,032	155,032	155,032	155,032	155,032	155,032	155,032	107,796	1,860,373
Benefits	3000-3999	59,972	196,878	196,878	196,878	196,878	196,878	196,878	196,878	196,878	196,878	196,878	196,878	136,904	2,362,534
Books & Supplies	4000-4999	8,487	28,292	106,092	28,292	28,292	28,292	28,292	28,292	28,292	28,292	28,292	28,292	26,867	424,366
Contracted Services	5000-5999	113,351	152,990	227,314	152,990	152,990	152,990	152,990	152,990	152,990	152,990	152,990	152,990	693,748	2,564,313
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	14,809	14,809	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,613	0	0	296,175
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	150	(26,428)	(26,278)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		390,781	1,030,369	1,197,302	1,045,178	1,045,178	1,045,178	1,045,178	1,045,178	1,045,178	1,045,178	1,045,173	1,015,710	1,274,318	13,269,899
D. PRIOR YEAR TRANSACTIONS															(304,402)
Accounts Receivable (Regular)	9200	305,695	0	0	0	0	0	0	0	0	0	0	0	0	305,695
Accounts Receivable (Due From)	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500	1,066,951	0	0	0	0	0	0	0	0	0	0	0	0	1,066,951
Accounts Payable (Due To)	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(761,256)	0	0	0	0	0	0	0	0	0	0	0	0	(761,256)
E. NET INCREASE/DECREASE (B-C+D)		(757,838)	(633,956)	(324,376)	(279,052)	(50,516)	2,616,922	(279,052)	(789,942)	(279,052)	1,081,570	(50,511)	(274,071)	(1,045,784)	(1,065,658)
F. ENDING CASH (A + E)		3,394,919	2,760,963	2,436,587	2,157,535	2,107,019	4,723,941	4,444,889	3,654,947	3,375,895	4,457,465	4,406,954	4,132,883		
G. ENDING CASH, PLUS ACCRUALS															3,087,099

Denair Unified School District
2016-17 Proposed Budget
General Fund Multi-Year Projection

Description	2016-2017 Projected Budget			2017-2018 Projected Budget			2018-2019 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,723,735	162,101	4,885,836	4,527,964	162,101	4,690,065	4,284,148	162,101	4,446,249
Federal Revenue	0	631,758	631,758	0	631,800	631,800	0	631,800	631,800
State Revenue (B)	206,796	43,499	250,295	85,230	42,612	127,842	78,846	41,054	119,900
Local Revenue	14,940	508,014	522,954	14,900	508,000	522,900	14,900	508,000	522,900
Total Revenues	4,945,471	1,345,372	6,290,843	4,628,094	1,344,513	5,972,607	4,377,894	1,342,955	5,720,849
EXPENDITURES									
Certificated Salaries (C)	2,052,394	644,242	2,696,636	2,077,029	655,796	2,732,824	2,101,953	667,600	2,769,553
Classified Salaries (D)	999,171	354,596	1,353,767	1,011,190	360,983	1,372,173	1,023,325	367,480	1,390,805
Benefits (E)	987,591	290,824	1,278,415	1,049,800	311,500	1,361,300	1,112,400	333,300	1,445,700
Books and Supplies (F)	198,987	167,836	366,823	125,966	127,800	253,766	120,680	127,800	248,480
Other Services & Oper. Exp (G)	580,934	530,210	1,111,144	165,292	330,200	495,492	165,300	213,852	379,152
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	43,390	258,295	301,685	46,175	250,000	296,175	27,940	240,000	267,940
Transfer of Indirect 73xx	(55,990)	29,042	(26,948)	(56,000)	29,000	(27,000)	(56,000)	29,000	(27,000)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,806,477	2,275,045	7,081,522	4,419,452	2,065,278	6,484,731	4,495,598	1,979,032	6,474,630
Excess / (Deficiency)	138,994	(929,673)	(790,679)	208,642	(720,765)	(512,124)	(117,704)	(636,077)	(753,781)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,102,578)	1,102,578	0	(400,000)	400,000	0	(385,000)	385,000	0
Total Financing Sources/Uses	(1,102,578)	1,102,578	0	(400,000)	400,000	0	(385,000)	385,000	0
Net Increase (Decrease)	(963,584)	172,905	(790,679)	(191,358)	(320,765)	(512,124)	(502,704)	(251,077)	(753,781)
FUND BALANCE, RESERVES									
Beginning Balance	1,977,527	413,506	2,391,033	1,013,943	586,411	1,600,354	822,585	265,646	1,088,230
Ending Balance	1,013,943	586,411	1,600,354	822,585	265,646	1,088,230	319,881	14,568	334,449
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	586,411	586,411	0	265,646	265,646	0	14,568	14,568
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	213,000	0	213,000	195,000	0	195,000	195,000	0	195,000
Unassigned - One Time	1,268,136	0	1,268,136	698,280	0	698,280	623,685	0	623,685
Unassigned - Ongoing	(471,093)	0	(471,093)	(74,595)	0	(74,595)	(502,704)	0	(502,704)
Total - Fund Balance	1,013,943	586,411	1,600,354	822,585	265,646	1,088,230	319,881	14,568	334,449

Notes:

(A) Based on 2015-16 enrollment and past enrollment trends, the District anticipates enrollment to decline by approximately 4% in 2016-17, 8% in 2017-18, and another 4% in 2018-19 at the secondary schools. With increases at both of the charter schools, the total anticipated enrollment decline is approximately 2% in each subsequent year. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF target.

(B) Other state revenue decreased due to the elimination of one time Mandated Costs reimbursements in 2017-18.

(C) Step increases are estimated to be approximately 1.2%. All salaries reflect a 1% restoration to each of the salary schedules.

(D) Step increases are estimated to be 1.8%. All salaries reflect a 1% restoration to each of the salary schedules.

(E) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 1.612% in 2017-18 and an additional 1.6% in 2018-19.

(F) Books and Supplies decreased in subsequent years due to removing carryover expenditures and one-time expenses.

Denair Unified School District
2016-17 Proposed Budget
2016-17 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,711,903	1,760,167	1,550,049	716,222	285,020	74,332	2,256,338	1,825,136	1,326,446	895,244	2,020,554	1,809,870		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	144,001	144,001	288,002	288,002	288,002	288,002	288,002	0	288,002	288,002	288,002	288,004		2,880,022
Property Taxes	8010-8019						3,160,192				1,556,512				4,716,704
Property Taxes In-Lieu	8080-8099		(135,545)	(677,723)	(135,545)	(135,545)	(813,267)	(135,545)	(135,545)	(135,545)	(135,545)	(135,545)	(135,540)		(2,710,890)
Federal Revenue	8100-8299					157,940			157,940			157,940		157,938	631,758
Other State Revenue	8300-8599					62,574			62,574			62,574		62,573	250,295
Other Local Revenue	8600-8799	23,931	26,148	130,739	26,148	26,148	156,886	26,148	26,148	26,148	26,148	26,148	2,214		522,954
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		167,932	34,604	(258,982)	178,605	399,119	2,791,813	178,605	111,117	178,605	1,735,117	399,119	154,678	220,511	6,290,843
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	68,453	224,720	224,720	224,720	224,720	224,720	224,720	224,720	224,720	224,720	224,720	224,720	156,263	2,696,636
Classified Salaries	2000-2999	34,365	112,814	112,814	112,814	112,814	112,814	112,814	112,814	112,814	112,814	112,814	112,814	78,448	1,353,767
Benefits	3000-3999	32,452	106,535	106,535	106,535	106,535	106,535	106,535	106,535	106,535	106,535	106,535	106,535	74,078	1,278,415
Books & Supplies	4000-4999	7,336	24,455	91,706	24,455	24,455	24,455	24,455	24,455	24,455	24,455	24,455	24,455	23,231	366,823
Contracted Services	5000-5999	22,223	111,114	277,786	111,114	111,114	111,114	111,114	111,114	111,114	111,114	111,114	111,114	(300,005)	1,111,144
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499	15,084	15,084	30,169	30,169	30,169	30,169	30,169	30,169	30,169	30,169	30,165			301,685
Other Outgo - Indirect Costs	73XX													(26,948)	(26,948)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		179,913	594,722	843,730	609,807	609,807	609,807	609,807	609,807	609,807	609,807	609,803	579,638	5,067	7,081,522
D. PRIOR YEAR TRANSACTIONS															(790,679)
Accounts Receivable (Regular)	9200	350,000	350,000	268,885											968,885
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	289,755													289,755
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		60,245	350,000	268,885	0	0	0	0	0	0	0	0	0	0	679,130
E. NET INCREASE/DECREASE (B-C+D)		48,264	(210,118)	(833,827)	(431,202)	(210,688)	2,182,006	(431,202)	(498,690)	(431,202)	1,125,310	(210,684)	(424,960)	215,444	(111,549)
F. ENDING CASH (A + E)		1,760,167	1,550,049	716,222	285,020	74,332	2,256,338	1,825,136	1,326,446	895,244	2,020,554	1,809,870	1,384,910		
G. ENDING CASH, PLUS ACCRUALS															1,600,354

Denair Unified School District
2016-17 Proposed Budget
2017-18 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,384,910	1,598,050	1,115,743	288,799	(66,000)	(230,888)	1,737,666	1,382,867	933,344	578,545	1,584,368	1,419,485		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	142,318	142,318	284,635	284,635	284,635	284,635	284,635	0	284,635	284,635	284,635	284,636		2,846,352
Property Taxes	8010-8019						2,762,474				1,360,622				4,123,096
Property Taxes In-Lieu	8080-8099		(113,969)	(569,846)	(113,969)	(113,969)	(683,815)	(113,969)	(113,969)	(113,969)	(113,969)	(113,969)	(113,970)		(2,279,383)
Federal Revenue	8100-8299					157,950			157,950			157,950		157,950	631,800
Other State Revenue	8300-8599					31,961			31,961			31,961		31,959	127,842
Other Local Revenue	8600-8799	23,931	26,145	130,725	26,145	26,145	156,870	26,145	26,145	26,145	26,145	26,145	2,214		522,900
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		166,249	54,494	(154,486)	196,811	386,722	2,520,164	196,811	102,087	196,811	1,557,433	386,722	172,880	189,909	5,972,607
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	69,372	227,735	227,735	227,735	227,735	227,735	227,735	227,735	227,735	227,735	227,735	227,735	158,367	2,732,824
Classified Salaries	2000-2999	34,832	114,348	114,348	114,348	114,348	114,348	114,348	114,348	114,348	114,348	114,348	114,348	79,513	1,372,173
Benefits	3000-3999	34,556	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	78,882	1,361,300
Books & Supplies	4000-4999	5,075	16,918	63,442	16,918	16,918	16,918	16,918	16,918	16,918	16,918	16,918	16,918	16,069	253,766
Contracted Services	5000-5999	9,910	49,549	123,873	49,549	49,549	49,549	49,549	49,549	49,549	49,549	49,549	49,549	(133,781)	495,492
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499	14,809	14,809	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,613			296,175
Other Outgo - Indirect Costs	73XX													(27,000)	(27,000)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		168,554	536,801	672,458	551,610	551,610	551,610	551,610	551,610	551,610	551,610	551,605	521,992	172,050	6,484,730
D. PRIOR YEAR TRANSACTIONS															(512,123)
Accounts Receivable (Regular)	9200	220,512													220,512
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	5,067													5,067
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		215,445	0	0	0	0	0	0	0	0	0	0	0	0	215,445
E. NET INCREASE/DECREASE (B-C+D)		213,140	(482,307)	(826,944)	(354,799)	(164,888)	1,968,554	(354,799)	(449,523)	(354,799)	1,005,823	(164,883)	(349,112)	17,859	(296,678)
F. ENDING CASH (A + E)		1,598,050	1,115,743	288,799	(66,000)	(230,888)	1,737,666	1,382,867	933,344	578,545	1,584,368	1,419,485	1,070,373		
G. ENDING CASH, PLUS ACCRUALS															1,088,232

Denair Unified School District
2016-17 Proposed Budget
Denair Elementary Charter Academy Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	4,123,639	0	4,123,639	4,300,046	0	4,300,046	4,581,064	0	4,581,064
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (A)	184,888	19,387	204,275	72,800	19,400	92,200	72,800	19,400	92,200
Local Revenue	0	6,000	6,000	0	6,000	6,000	0	6,000	6,000
Total Revenues	4,308,527	25,387	4,333,914	4,372,846	25,400	4,398,246	4,653,864	25,400	4,679,264
EXPENDITURES									
Certificated Salaries (B)	1,828,868	0	1,828,868	1,950,992	1,500	1,952,492	2,074,592	1,500	2,076,092
Classified Salaries (C)	350,298	0	350,298	356,600	0	356,600	363,000	0	363,000
Benefits (D)	614,104	0	614,104	686,200	234	686,434	765,500	262	765,762
Books and Supplies (E)	87,315	24,881	112,196	87,300	10,000	97,300	87,300	9,564	96,864
Other Services & Oper. Exp (F)	1,354,924	11,896	1,366,820	1,310,846	11,900	1,322,746	1,298,778	15,494	1,314,272
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	460	460	0	150	150	0	196	196
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,235,509	37,237	4,272,746	4,391,938	23,784	4,415,722	4,589,170	27,016	4,616,186
Excess / (Deficiency)	73,018	(11,850)	61,168	(19,092)	1,616	(17,476)	64,694	(1,616)	63,078
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	73,018	(11,850)	61,168	(19,092)	1,616	(17,476)	64,694	(1,616)	63,078
FUND BALANCE, RESERVES									
Beginning Balance	490,207	11,850	502,057	563,225	0	563,225	544,133	1,616	545,749
Ending Balance	563,225	0	563,225	544,133	1,616	545,749	608,827	0	608,827
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	1,616	1,616	0	0	0
Assigned - Charter Start-up (F)	197,101	0	197,101	0	0	0	0	0	0
Unassigned - REU	128,000	0	128,000	133,000	0	133,000	139,000	0	139,000
Unassigned - One time	133,120	0	133,120	121,056	0	121,056	405,133	0	405,133
Unassigned - Ongoing	105,004	0	105,004	290,077	0	290,077	64,694	0	64,694
Total - Fund Balance	563,225	0	563,225	544,133	1,616	545,749	608,827	0	608,827

Notes:

- (A) Other state revenue decreased due to the elimination of one time Mandated Costs reimbursements in 2017-18.
- (B) Step increases are estimated to be approximately 1.2%. All salaries reflect a 1% restoration to each of the salary schedules.
- (C) Step increases are estimated to be 1.8%. All salaries reflect a 1% restoration to each of the salary schedules.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 1.612% in 2017-18 and an additional 1.6% in 2018-19.
- (E) Books and Supplies decreased in subsequent years due to removing carryover expenditures and one-time expenses.
- (F) Other services and operating expenditures decreased in subsequent years due to removing carryover expenditures and one-time expenses.

Denair Unified School District
2016-17 Proposed Budget
2016-17 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,286,060	386,307	319,195	724,640	741,209	808,847	1,264,422	1,280,991	1,111,267	1,127,836	1,144,405	1,212,043		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	118,681	118,681	237,362	237,362	237,362	237,362	237,362	0	237,362	237,362	237,362	237,359		2,373,617
Property Taxes In-Lieu	8080-8099		87,501	437,506	87,501	87,501	525,007	87,501	87,501	87,501	87,501	87,501	87,501		1,750,022
Federal Revenue	8100-8299					0			0			0			0
Other State Revenue	8300-8599					51,069			51,069			51,069		51,068	204,275
Other Local Revenue	8600-8799	300	300	1,500	300	300	1,800	300	300	300	300	300			6,000
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		118,981	206,482	676,368	325,163	376,232	764,169	325,163	138,870	325,163	325,163	376,232	324,860	51,068	4,333,914
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	46,425	152,406	152,406	152,406	152,406	152,406	152,406	152,406	152,406	152,406	152,406	152,406	105,977	1,828,868
Classified Salaries	2000-2999	8,892	29,192	29,192	29,192	29,192	29,192	29,192	29,192	29,192	29,192	29,192	29,192	20,294	350,298
Benefits	3000-3999	15,589	51,175	51,175	51,175	51,175	51,175	51,175	51,175	51,175	51,175	51,175	51,175	35,590	614,104
Books & Supplies	4000-4999	2,244	7,480	28,049	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,103	112,196
Contracted Services	5000-5999	68,341	68,341	68,341	68,341	68,341	68,341	68,341	68,341	68,341	68,341	68,341	68,341	546,728	1,366,820
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX												460		460
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures														0	0
TOTAL DISBURSEMENTS		141,491	308,594	329,163	308,594	308,594	308,594	308,594	308,594	308,594	308,594	308,594	309,054	715,692	4,272,746
D. PRIOR YEAR TRANSACTIONS															61,168
Accounts Receivable (Regular)	9200	35,000	35,000	58,240											128,240
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	912,243													912,243
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(877,243)	35,000	58,240	0	0	0	0	0	0	0	0	0	0	(784,003)
E. NET INCREASE/DECREASE (B-C+D)		(899,753)	(67,112)	405,445	16,569	67,638	455,575	16,569	(169,724)	16,569	16,569	67,638	15,806	(664,624)	(722,835)
F. ENDING CASH (A + E)		386,307	319,195	724,640	741,209	808,847	1,264,422	1,280,991	1,111,267	1,127,836	1,144,405	1,212,043	1,227,849		
G. ENDING CASH, PLUS ACCRUALS															563,225

Denair Unified School District
2016-17 Proposed Budget
2017-18 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,227,849	560,732	453,782	766,214	800,594	858,024	1,262,266	1,296,646	1,071,416	1,105,796	1,140,176	1,197,606		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	141,330	141,330	282,660	282,660	282,660	282,660	282,660	0	282,660	282,660	282,660	282,659		2,826,599
Property Taxes In-Lieu	8080-8099		73,672	368,362	73,672	73,672	442,034	73,672	73,672	73,672	73,672	73,672	73,675		1,473,447
Federal Revenue	8100-8299					0			0			0			0
Other State Revenue	8300-8599					23,050			23,050			23,050		23,050	92,200
Other Local Revenue	8600-8799	300	300	1,500	300	300	1,800	300	300	300	300	300			6,000
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		141,630	215,302	652,522	356,632	379,682	726,494	356,632	97,022	356,632	356,632	379,682	356,334	23,050	4,398,246
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	49,563	162,708	162,708	162,708	162,708	162,708	162,708	162,708	162,708	162,708	162,708	162,708	113,141	1,952,492
Classified Salaries	2000-2999	9,052	29,717	29,717	29,717	29,717	29,717	29,717	29,717	29,717	29,717	29,717	29,717	20,661	356,600
Benefits	3000-3999	17,425	57,203	57,203	57,203	57,203	57,203	57,203	57,203	57,203	57,203	57,203	57,203	39,776	686,434
Books & Supplies	4000-4999	1,946	6,487	24,325	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,159	97,300
Contracted Services	5000-5999	66,137	66,137	66,137	66,137	66,137	66,137	66,137	66,137	66,137	66,137	66,137	66,137	529,102	1,322,746
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX												150		150
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		144,123	322,252	340,090	322,252	322,252	322,252	322,252	322,252	322,252	322,252	322,252	322,402	708,839	4,415,722
D. PRIOR YEAR TRANSACTIONS															(17,476)
Accounts Receivable (Regular)	9200	51,068													51,068
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	715,692													715,692
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(664,624)	0	0	0	0	0	0	0	0	0	0	0	0	(664,624)
E. NET INCREASE/DECREASE (B-C+D)		(667,117)	(106,950)	312,432	34,380	57,430	404,242	34,380	(225,230)	34,380	34,380	57,430	33,932	(685,789)	(682,100)
F. ENDING CASH (A + E)		560,732	453,782	766,214	800,594	858,024	1,262,266	1,296,646	1,071,416	1,105,796	1,140,176	1,197,606	1,231,538		
G. ENDING CASH, PLUS ACCRUALS															545,749

Denair Unified School District
2016-17 Proposed Budget
Denair Charter Academy Multi-Year Projection

Description	2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,452,806	0	2,452,806	2,527,244	0	2,527,244	2,564,195	0	2,564,195
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (A)	125,102	11,358	136,460	50,900	11,400	62,300	50,900	11,400	62,300
Local Revenue	0	5,085	5,085	0	5,100	5,100	0	5,100	5,100
Total Revenues	2,577,908	16,443	2,594,351	2,578,144	16,500	2,594,644	2,615,095	16,500	2,631,595
EXPENDITURES									
Certificated Salaries (B)	1,089,989	3,500	1,093,489	1,103,100	0	1,103,100	1,116,300	0	1,116,300
Classified Salaries (C)	129,291	0	129,291	131,600	0	131,600	134,000	0	134,000
Benefits (D)	289,918	555	290,473	314,800	0	314,800	340,400	0	340,400
Books and Supplies	59,584	13,614	73,198	59,600	13,700	73,300	59,600	13,700	73,300
Other Services & Oper. Exp (E)	631,945	2,714	634,659	731,900	14,175	746,075	731,900	10,370	742,270
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	159	159	0	572	572	0	230	230
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,200,727	20,542	2,221,269	2,341,000	28,447	2,369,447	2,382,200	24,300	2,406,500
Excess / (Deficiency)	377,181	(4,099)	373,082	237,144	(11,947)	225,197	232,895	(7,800)	225,095
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	377,181	(4,099)	373,082	237,144	(11,947)	225,197	232,895	(7,800)	225,095
FUND BALANCE, RESERVES									
Beginning Balance	830,993	23,846	854,839	1,208,174	19,747	1,227,921	1,445,318	7,800	1,453,118
Ending Balance	1,208,174	19,747	1,227,921	1,445,318	7,800	1,453,118	1,678,213	0	1,678,213
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	19,747	19,747	0	7,800	7,800	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	67,000	0	67,000	72,000	0	72,000	73,000	0	73,000
Unassigned - One time	674,305	0	674,305	1,061,993	0	1,061,993	1,372,318	0	1,372,318
Unassigned - Ongoing	466,869	0	466,869	311,325	0	311,325	232,895	0	232,895
Total - Fund Balance	1,208,174	19,747	1,227,921	1,445,318	7,800	1,453,118	1,678,213	0	1,678,213

Notes:

- (A) Other state revenue decreased due to the elimination of one time Mandated Costs reimbursements in 2017-18.
- (B) Step increases are estimated to be approximately 1.2%. All salaries reflect a 1% restoration to each of the salary schedules.
- (C) Step increases are estimated to be 1.8%. All salaries reflect a 1% restoration to each of the salary schedules.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 1.612% in 2017-18 and an additional 1.6% in 2018-19.

Denair Unified School District
2016-17 Proposed Budget
2016-17 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	1,320,152	858,079	818,256	1,032,801	1,067,575	1,136,464	1,412,727	1,447,501	1,367,196	1,401,970	1,436,744	1,505,635		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	74,597	74,597	149,194	149,194	149,194	149,194	149,194	0	149,194	149,194	149,194	149,192		1,491,938
Property Taxes In-Lieu	8080-8099		48,043	240,217	48,043	48,043	288,260	48,043	48,043	48,043	48,043	48,043	48,047		960,868
Federal Revenue	8100-8299					0			0			0			0
Other State Revenue	8300-8599					34,115			34,115			34,115		34,115	136,460
Other Local Revenue	8600-8799	254	254	1,271	254	254	1,526	254	254	254	254	256			5,085
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		74,851	122,894	390,682	197,491	231,606	438,980	197,491	82,412	197,491	197,491	231,608	197,239	34,115	2,594,351
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	27,758	91,124	91,124	91,124	91,124	91,124	91,124	91,124	91,124	91,124	91,124	91,124	63,367	1,093,489
Classified Salaries	2000-2999	3,282	10,774	10,774	10,774	10,774	10,774	10,774	10,774	10,774	10,774	10,774	10,774	7,495	129,291
Benefits	3000-3999	7,374	24,206	24,206	24,206	24,206	24,206	24,206	24,206	24,206	24,206	24,206	24,206	16,833	290,473
Books & Supplies	4000-4999	1,464	4,880	18,300	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,634	73,198
Contracted Services	5000-5999	31,733	31,733	31,733	31,733	31,733	31,733	31,733	31,733	31,733	31,733	31,733	31,733	253,863	634,659
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX												159		159
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		71,611	162,717	176,137	162,717	162,717	162,717	162,717	162,717	162,717	162,717	162,717	162,876	346,192	2,221,269
D. PRIOR YEAR TRANSACTIONS															373,082
Accounts Receivable (Regular)	9200	25,051													25,051
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	490,364													490,364
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(465,313)	0	0	0	0	0	0	0	0	0	0	0	0	(465,313)
E. NET INCREASE/DECREASE (B-C+D)		(462,073)	(39,823)	214,545	34,774	68,889	276,263	34,774	(80,305)	34,774	34,774	68,891	34,363	(312,077)	(92,231)
F. ENDING CASH (A + E)		858,079	818,256	1,032,801	1,067,575	1,136,464	1,412,727	1,447,501	1,367,196	1,401,970	1,436,744	1,505,635	1,539,998		
G. ENDING CASH, PLUS ACCRUALS															1,227,921

Denair Unified School District
2016-17 Proposed Budget
2017-18 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	1,539,998	1,236,137	1,191,438	1,381,574	1,422,941	1,479,883	1,724,009	1,765,376	1,650,187	1,691,554	1,732,921	1,789,863		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	86,065	86,065	172,131	172,131	172,131	172,131	172,131	0	172,131	172,131	172,131	172,130		1,721,308
Property Taxes In-Lieu	8080-8099		40,297	201,484	40,297	40,297	241,781	40,297	40,297	40,297	40,297	40,297	40,295		805,936
Federal Revenue	8100-8299					0			0			0			0
Other State Revenue	8300-8599					15,575			15,575			15,575		15,575	62,300
Other Local Revenue	8600-8799	255	255	1,275	255	255	1,530	255	255	255	255	255			5,100
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		86,320	126,617	374,890	212,683	228,258	415,442	212,683	56,127	212,683	212,683	228,258	212,425	15,575	2,594,644
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	28,002	91,925	91,925	91,925	91,925	91,925	91,925	91,925	91,925	91,925	91,925	91,925	63,923	1,103,100
Classified Salaries	2000-2999	3,341	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	7,622	131,600
Benefits	3000-3999	7,991	26,233	26,233	26,233	26,233	26,233	26,233	26,233	26,233	26,233	26,233	26,233	18,246	314,800
Books & Supplies	4000-4999	1,466	4,887	18,325	4,887	4,887	4,887	4,887	4,887	4,887	4,887	4,887	4,887	4,639	73,300
Contracted Services	5000-5999	37,304	37,304	37,304	37,304	37,304	37,304	37,304	37,304	37,304	37,304	37,304	37,304	298,427	746,075
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													572	572
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		78,104	171,316	184,754	171,316	171,316	171,316	171,316	171,316	171,316	171,316	171,316	171,316	393,429	2,369,447
D. PRIOR YEAR TRANSACTIONS															225,197
Accounts Receivable (Regular)	9200	34,115													34,115
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	346,192													346,192
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(312,077)	0	0	0	0	0	0	0	0	0	0	0	0	(312,077)
E. NET INCREASE/DECREASE (B-C+D)		(303,861)	(44,699)	190,136	41,367	56,942	244,126	41,367	(115,189)	41,367	41,367	56,942	41,109	(377,854)	(86,880)
F. ENDING CASH (A + E)		1,236,137	1,191,438	1,381,574	1,422,941	1,479,883	1,724,009	1,765,376	1,650,187	1,691,554	1,732,921	1,789,863	1,830,972		
G. ENDING CASH, PLUS ACCRUALS															1,453,118

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,270,989.00	157,625.00	12,428,614.00	11,300,180.00	162,101.00	11,462,281.00	-7.8%
2) Federal Revenue		8100-8299	1,599.00	1,030,727.00	1,032,326.00	0.00	631,758.00	631,758.00	-38.8%
3) Other State Revenue		8300-8599	1,026,158.00	167,900.00	1,194,058.00	516,786.00	74,244.00	591,030.00	-50.5%
4) Other Local Revenue		8600-8799	87,609.00	614,366.00	701,975.00	14,940.00	519,099.00	534,039.00	-23.9%
5) TOTAL, REVENUES			13,386,355.00	1,970,618.00	15,356,973.00	11,831,906.00	1,387,202.00	13,219,108.00	-13.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,644,055.00	531,424.00	5,175,479.00	4,971,251.00	647,742.00	5,618,993.00	8.6%
2) Classified Salaries		2000-2999	1,303,908.00	293,388.00	1,597,296.00	1,478,760.00	354,596.00	1,833,356.00	14.8%
3) Employee Benefits		3000-3999	1,614,820.00	221,999.00	1,836,819.00	1,891,613.00	291,379.00	2,182,992.00	18.8%
4) Books and Supplies		4000-4999	454,616.00	569,943.00	1,024,559.00	345,886.00	206,331.00	552,217.00	-46.1%
5) Services and Other Operating Expenditures		5000-5999	2,513,992.00	647,436.00	3,161,428.00	2,567,803.00	544,820.00	3,112,623.00	-1.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,381.00	174,888.00	217,269.00	43,390.00	258,295.00	301,685.00	38.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,222.00)	58,821.00	(36,401.00)	(55,990.00)	29,661.00	(26,329.00)	-27.7%
9) TOTAL, EXPENDITURES			10,478,550.00	2,497,899.00	12,976,449.00	11,242,713.00	2,332,824.00	13,575,537.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,907,805.00	(527,281.00)	2,380,524.00	589,193.00	(945,622.00)	(356,429.00)	-115.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	538,650.00	0.00	538,650.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,719.00	0.00	23,719.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(673,576.00)	673,576.00	0.00	(1,102,578.00)	1,102,578.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(158,645.00)	673,576.00	514,931.00	(1,102,578.00)	1,102,578.00	0.00	-100.0%

Description	Resource Codes	Object Codes	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,749,160.00	146,295.00	2,895,455.00	(513,385.00)	156,956.00	(356,429.00)	-112.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
2) Ending Balance, June 30 (E + F1e)			3,298,726.75	449,202.07	3,747,928.82	2,785,341.75	606,158.07	3,391,499.82	-9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			3,900.00	0.00	3,900.00	0.00	0.00	0.00	-100.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	449,202.36	449,202.36	0.00	606,158.36	606,158.36	34.9%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			1,632,544.23	0.00	1,632,544.23	2,272,661.75	0.00	2,272,661.75	39.2%
Charter Start-up Operations						197,101.00		197,101.00	
One-time Expenditures						1,710,726.52		1,710,726.52	
Charter Operations - Lottery						0.23		0.23	
EPA - Instructional Salaries						364,834.00		364,834.00	
Charter Start-up Operations			197,101.00		197,101.00				
One-time Expenditures			1,127,612.00		1,127,612.00				
Charter Operations - Lottery			0.23		0.23				
EPA - Instructional Salaries			307,831.00		307,831.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			1,662,282.52	(0.29)	1,662,282.23	512,680.00	(0.29)	512,679.71	-69.2%

Description	Resource Codes	Object Codes	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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,447,816.90	(1,161,432.97)	3,286,383.93				
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	3,900.00	0.00	3,900.00				
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	12,296.65	7,030.77	19,327.42				
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			4,464,013.55	(1,154,402.20)	3,309,611.35				
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	(16,057.80)	1,893.80	(14,164.00)				
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			(16,057.80)	1,893.80	(14,164.00)				
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 (G9 + H2) - (I6 + J2)			4,480,071.35	(1,156,296.00)	3,323,775.35				

Description	Resource Codes	Object Codes	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
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,274,052.00	0.00	6,274,052.00	5,559,503.00	0.00	5,559,503.00	-11.4%
Education Protection Account State Aid - Current Year		8012	1,442,334.00	0.00	1,442,334.00	1,186,074.00	0.00	1,186,074.00	-17.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	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	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,542,000.00	0.00	4,542,000.00	4,542,000.00	0.00	4,542,000.00	0.0%
Unsecured Roll Taxes		8042	487,003.00	0.00	487,003.00	487,003.00	0.00	487,003.00	0.0%
Prior Years' Taxes		8043	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Supplemental Taxes		8044	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(633,200.00)	0.00	(633,200.00)	(633,200.00)	0.00	(633,200.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	54,800.00	0.00	54,800.00	54,800.00	0.00	54,800.00	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			12,270,989.00	0.00	12,270,989.00	11,300,180.00	0.00	11,300,180.00	-7.9%
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	157,625.00	157,625.00	0.00	162,101.00	162,101.00	2.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,270,989.00	157,625.00	12,428,614.00	11,300,180.00	162,101.00	11,462,281.00	-7.8%
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	201,979.00	201,979.00	0.00	175,177.00	175,177.00	-13.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		644,304.00	644,304.00		379,971.00	379,971.00	-41.0%
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		64,618.00	64,618.00		44,726.00	44,726.00	-30.8%
NCLB: Title III, Immigrant Education Program	4201	8290		3,704.00	3,704.00		1,462.00	1,462.00	-60.5%

Description	Resource Codes	Object Codes	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
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		17,823.00	17,823.00		16,319.00	16,319.00	-8.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		82,629.00	82,629.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		15,670.00	15,670.00		14,103.00	14,103.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,599.00	0.00	1,599.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,599.00	1,030,727.00	1,032,326.00	0.00	631,758.00	631,758.00	-38.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	846,941.00	0.00	846,941.00	342,829.00	0.00	342,829.00	-59.5%
Lottery - Unrestricted and Instructional Materials		8560	178,915.00	49,955.00	228,870.00	173,957.00	50,944.00	224,901.00	-1.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	302.00	117,945.00	118,247.00	0.00	23,300.00	23,300.00	-80.3%
TOTAL, OTHER STATE REVENUE			1,026,158.00	167,900.00	1,194,058.00	516,786.00	74,244.00	591,030.00	-50.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,116.00	0.00	1,116.00	2,500.00	0.00	2,500.00	124.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.00	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	40,851.00	41,523.00	82,374.00	0.00	5,213.00	5,213.00	-93.7%
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 (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	45,642.00	72,306.00	117,948.00	12,440.00	18,180.00	30,620.00	-74.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		500,537.00	500,537.00		495,706.00	495,706.00	-1.0%
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			87,609.00	614,366.00	701,975.00	14,940.00	519,099.00	534,039.00	-23.9%
TOTAL, REVENUES			13,386,355.00	1,970,618.00	15,356,973.00	11,831,906.00	1,387,202.00	13,219,108.00	-13.9%

Description	Resource Codes	Object Codes	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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,870,034.00	448,527.00	4,318,561.00	4,185,926.00	564,059.00	4,749,985.00	10.0%
Certificated Pupil Support Salaries		1200	179,098.00	0.00	179,098.00	193,273.00	0.00	193,273.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	590,818.00	71,835.00	662,653.00	586,626.00	73,521.00	660,147.00	-0.4%
Other Certificated Salaries		1900	4,105.00	11,062.00	15,167.00	5,426.00	10,162.00	15,588.00	2.8%
TOTAL, CERTIFICATED SALARIES			4,644,055.00	531,424.00	5,175,479.00	4,971,251.00	647,742.00	5,618,993.00	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	124,919.00	133,932.00	258,851.00	193,611.00	161,143.00	354,754.00	37.0%
Classified Support Salaries		2200	285,752.00	117,100.00	402,852.00	308,000.00	140,742.00	448,742.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	161,612.00	16,814.00	178,426.00	158,169.00	14,646.00	172,815.00	-3.1%
Clerical, Technical and Office Salaries		2400	561,785.00	22,242.00	584,027.00	623,960.00	34,729.00	658,689.00	12.8%
Other Classified Salaries		2900	169,840.00	3,300.00	173,140.00	195,020.00	3,336.00	198,356.00	14.6%
TOTAL, CLASSIFIED SALARIES			1,303,908.00	293,388.00	1,597,296.00	1,478,760.00	354,596.00	1,833,356.00	14.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	476,902.00	54,590.00	531,492.00	617,279.00	81,494.00	698,773.00	31.5%
PERS		3201-3202	137,674.00	30,710.00	168,384.00	203,036.00	47,686.00	250,722.00	48.9%
OASDI/Medicare/Alternative		3301-3302	173,599.00	29,867.00	203,466.00	186,395.00	36,574.00	222,969.00	9.6%
Health and Welfare Benefits		3401-3402	501,353.00	84,218.00	585,571.00	673,316.00	108,156.00	781,472.00	33.5%
Unemployment Insurance		3501-3502	3,081.00	462.00	3,543.00	3,116.00	511.00	3,627.00	2.4%
Workers' Compensation		3601-3602	99,727.00	14,267.00	113,994.00	108,471.00	16,958.00	125,429.00	10.0%
OPEB, Allocated		3701-3702	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	122,484.00	7,885.00	130,369.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,614,820.00	221,999.00	1,836,819.00	1,891,613.00	291,379.00	2,182,992.00	18.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,000.00	92,463.00	114,463.00	7,000.00	32,298.00	39,298.00	-65.7%
Books and Other Reference Materials		4200	625.00	23,099.00	23,724.00	1,979.00	11,338.00	13,317.00	-43.9%
Materials and Supplies		4300	317,887.00	185,246.00	503,133.00	260,893.00	139,271.00	400,164.00	-20.5%
Noncapitalized Equipment		4400	114,104.00	269,135.00	383,239.00	76,014.00	23,424.00	99,438.00	-74.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			454,616.00	569,943.00	1,024,559.00	345,886.00	206,331.00	552,217.00	-46.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	360,115.00	942,723.00	1,302,838.00	376,148.00	1,001,099.00	1,377,247.00	5.7%
Travel and Conferences		5200	121,347.00	107,900.00	229,247.00	103,830.00	101,501.00	205,331.00	-10.4%
Dues and Memberships		5300	17,220.00	100.00	17,320.00	18,069.00	900.00	18,969.00	9.5%
Insurance		5400 - 5450	111,636.00	0.00	111,636.00	114,297.00	0.00	114,297.00	2.4%
Operations and Housekeeping Services		5500	386,884.00	8,240.00	395,124.00	458,677.00	8,240.00	466,917.00	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,571.00	63,150.00	108,721.00	18,677.00	64,372.00	83,049.00	-23.6%
Transfers of Direct Costs		5710	(5,911.00)	5,911.00	0.00	(4,678.00)	4,678.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	959,918.00	(959,788.00)	130.00	932,172.00	(931,172.00)	1,000.00	669.2%
Professional/Consulting Services and Operating Expenditures		5800	469,468.00	479,100.00	948,568.00	504,627.00	295,102.00	799,729.00	-15.7%
Communications		5900	47,744.00	100.00	47,844.00	45,984.00	100.00	46,084.00	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,513,992.00	647,436.00	3,161,428.00	2,567,803.00	544,820.00	3,112,623.00	-1.5%

Description	Resource Codes	Object Codes	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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,381.00	174,888.00	217,269.00	43,390.00	258,295.00	301,685.00	38.9%
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/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,381.00	174,888.00	217,269.00	43,390.00	258,295.00	301,685.00	38.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(58,821.00)	58,821.00	0.00	(29,042.00)	29,042.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,401.00)	0.00	(36,401.00)	(26,948.00)	619.00	(26,329.00)	-27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(95,222.00)	58,821.00	(36,401.00)	(55,990.00)	29,661.00	(26,329.00)	-27.7%
TOTAL, EXPENDITURES			10,478,550.00	2,497,899.00	12,976,449.00	11,242,713.00	2,332,824.00	13,575,537.00	4.6%

Description	Resource Codes	Object Codes	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
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	538,650.00	0.00	538,650.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			538,650.00	0.00	538,650.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	23,719.00	0.00	23,719.00	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			23,719.00	0.00	23,719.00	0.00	0.00	0.00	-100.0%
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%
(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	(673,576.00)	673,576.00	0.00	(1,102,578.00)	1,102,578.00	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			(673,576.00)	673,576.00	0.00	(1,102,578.00)	1,102,578.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(158,645.00)	673,576.00	514,931.00	(1,102,578.00)	1,102,578.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCOFF Sources		8010-8099	12,270,989.00	157,625.00	12,428,614.00	11,300,180.00	162,101.00	11,462,281.00	-7.8%
2) Federal Revenue		8100-8299	1,599.00	1,030,727.00	1,032,326.00	0.00	631,758.00	631,758.00	-38.8%
3) Other State Revenue		8300-8599	1,026,158.00	167,900.00	1,194,058.00	516,786.00	74,244.00	591,030.00	-50.5%
4) Other Local Revenue		8600-8799	87,609.00	614,366.00	701,975.00	14,940.00	519,099.00	534,039.00	-23.9%
5) TOTAL, REVENUES			13,386,355.00	1,970,618.00	15,356,973.00	11,831,906.00	1,387,202.00	13,219,108.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,007,902.00	1,398,060.00	7,405,962.00	6,495,111.00	1,564,440.00	8,059,551.00	8.8%
2) Instruction - Related Services	2000-2999		1,915,901.00	613,482.00	2,529,383.00	2,056,397.00	257,607.00	2,314,004.00	-8.5%
3) Pupil Services	3000-3999		558,090.00	33,740.00	591,830.00	581,283.00	32,790.00	614,073.00	3.8%
4) Ancillary Services	4000-4999		129,581.00	0.00	129,581.00	154,197.00	0.00	154,197.00	19.0%
5) Community Services	5000-5999		56.00	1,060.00	1,116.00	62.00	0.00	62.00	-94.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		497,920.00	59,246.00	557,166.00	517,631.00	29,661.00	547,292.00	-1.8%
8) Plant Services	8000-8999		1,326,719.00	217,423.00	1,544,142.00	1,394,642.00	190,031.00	1,584,673.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	42,381.00	174,888.00	217,269.00	43,390.00	258,295.00	301,685.00	38.9%
10) TOTAL, EXPENDITURES			10,478,550.00	2,497,899.00	12,976,449.00	11,242,713.00	2,332,824.00	13,575,537.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,907,805.00	(527,281.00)	2,380,524.00	589,193.00	(945,622.00)	(356,429.00)	-115.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	538,650.00	0.00	538,650.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,719.00	0.00	23,719.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(673,576.00)	673,576.00	0.00	(1,102,578.00)	1,102,578.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(158,645.00)	673,576.00	514,931.00	(1,102,578.00)	1,102,578.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,749,160.00	146,295.00	2,895,455.00	(513,385.00)	156,956.00	(356,429.00)	-112.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
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)			549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,566.75	302,907.07	852,473.82	3,298,726.75	449,202.07	3,747,928.82	339.7%
2) Ending Balance, June 30 (E + F1e)									
			3,298,726.75	449,202.07	3,747,928.82	2,785,341.75	606,158.07	3,391,499.82	-9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	449,202.36	449,202.36	0.00	606,158.36	606,158.36	34.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,632,544.23	0.00	1,632,544.23	2,272,661.75	0.00	2,272,661.75	39.2%
Charter Start-up Operations	0000	9780				197,101.00		197,101.00	
One-time Expenditures	0000	9780				1,710,726.52		1,710,726.52	
Charter Operations - Lottery	1100	9780				0.23		0.23	
EPA - Instructional Salaries	1400	9780				364,834.00		364,834.00	
Charter Start-up Operations	0000	9780	197,101.00		197,101.00				
One-time Expenditures	0000	9780	1,127,612.00		1,127,612.00				
Charter Operations - Lottery	1100	9780	0.23		0.23				
EPA - Instructional Salaries	1400	9780	307,831.00		307,831.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,662,282.52	(0.29)	1,662,282.23	512,680.00	(0.29)	512,679.71	-69.2%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6264	Educator Effectiveness	97,178.00	18,742.00
6300	Lottery: Instructional Materials	0.11	0.11
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	340,927.89	576,319.89
9010	Other Restricted Local	11,096.36	11,096.36
Total, Restricted Balance		449,202.36	606,158.36

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	43,936.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,096.00	0.00	-100.0%
4) Books and Supplies		4000-4999	113,419.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,355.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			189,806.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(189,806.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538,650.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(538,650.00)	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)			(728,456.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	728,455.81	(0.19)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			728,455.81	(0.19)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			728,455.81	(0.19)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.19)	(0.19)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.65	0.65	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	(0.73)	(0.73)	0.0%
Charter Operations	0000	9780	(0.12)		
Charter Operations - Lottery	1100	9780	(0.96)		
EPA - Instructional Salaries	1400	9780	0.35		
Charter Operations	0000	9780	(0.12)		
Charter Operations	1100	9780	(0.96)		
EPA - Charter Instructional Salaries	1400	9780	0.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.11)	(0.11)	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	784,768.21		
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			784,768.21		
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	94.17		
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			94.17		
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)			784,674.04		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	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					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	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
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,936.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,936.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,447.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,073.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	6,215.00	0.00	-100.0%
Unemployment Insurance		3501-3502	154.00	0.00	-100.0%
Workers' Compensation		3601-3602	4,773.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,434.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,096.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	51,383.00	0.00	-100.0%
Books and Other Reference Materials		4200	188.00	0.00	-100.0%
Materials and Supplies		4300	53,649.00	0.00	-100.0%
Noncapitalized Equipment		4400	8,199.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,419.00	0.00	-100.0%

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	5,390.00	0.00	-100.0%
Dues and Memberships		5300	22.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,843.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,355.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			189,806.00	0.00	-100.0%

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	538,650.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			538,650.00	0.00	-100.0%
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)			(538,650.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		176,785.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		12,937.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		84.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			189,806.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(189,806.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538,650.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(538,650.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(728,456.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	728,455.81	(0.19)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			728,455.81	(0.19)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			728,455.81	(0.19)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.19)	(0.19)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.65	0.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(0.73)	(0.73)	0.0%
Charter Operations	0000	9780		(0.12)	
Charter Operations - Lottery	1100	9780		(0.96)	
EPA - Instructional Salaries	1400	9780		0.35	
Charter Operations	0000	9780	(0.12)		
Charter Operations	1100	9780	(0.96)		
EPA - Charter Instructional Salaries	1400	9780	0.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.11)	(0.11)	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6300	Lottery: Instructional Materials	0.35	0.35
9010	Other Restricted Local	0.30	0.30
Total, Restricted Balance		<u>0.65</u>	<u>0.65</u>

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	219,804.00	197,824.00	-10.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			219,804.00	197,824.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	67,032.00	67,415.00	0.6%
2) Classified Salaries		2000-2999	46,575.00	47,496.00	2.0%
3) Employee Benefits		3000-3999	30,798.00	43,924.00	42.6%
4) Books and Supplies		4000-4999	38,378.00	6,196.00	-83.9%
5) Services and Other Operating Expenditures		5000-5999	23,878.00	25,120.00	5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,143.00	7,673.00	-41.6%
9) TOTAL, EXPENDITURES			219,804.00	197,824.00	-10.0%
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	9,747.53	9,747.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,747.53	9,747.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,747.53	9,747.53	0.0%
2) Ending Balance, June 30 (E + F1e)			9,747.53	9,747.53	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			9,081.00	9,081.00	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	666.53	666.53	0.0%
Child Development Operations	0000	9780		666.53	
Child Development Operations	0000	9780	666.53		
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	19,793.76		
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			19,793.76		
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	23.56		
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			23.56		
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)			19,770.20		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	219,804.00	197,824.00	-10.0%
TOTAL, OTHER STATE REVENUE			219,804.00	197,824.00	-10.0%
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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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			219,804.00	197,824.00	-10.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	57,970.00	58,410.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,062.00	9,005.00	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,032.00	67,415.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	46,575.00	47,496.00	2.0%
TOTAL, CLASSIFIED SALARIES			46,575.00	47,496.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,180.00	8,481.00	18.1%
PERS		3201-3202	2,529.00	4,929.00	94.9%
OASDI/Medicare/Alternative		3301-3302	5,096.00	4,612.00	-9.5%
Health and Welfare Benefits		3401-3402	4,602.00	23,902.00	419.4%
Unemployment Insurance		3501-3502	69.00	57.00	-17.4%
Workers' Compensation		3601-3602	2,190.00	1,943.00	-11.3%
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	9,132.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			30,798.00	43,924.00	42.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	148.00	100.00	-32.4%
Materials and Supplies		4300	35,230.00	4,596.00	-87.0%
Noncapitalized Equipment		4400	3,000.00	1,500.00	-50.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,378.00	6,196.00	-83.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	103.00	220.00	113.6%
Travel and Conferences		5200	3,080.00	3,000.00	-2.6%
Dues and Memberships		5300	770.00	750.00	-2.6%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	7,076.00	7,350.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,080.00	4,500.00	-11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,304.00	3,500.00	51.9%
Professional/Consulting Services and Operating Expenditures		5800	3,490.00	3,750.00	7.4%
Communications		5900	475.00	550.00	15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,878.00	25,120.00	5.2%
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	13,143.00	7,673.00	-41.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,143.00	7,673.00	-41.6%
TOTAL, EXPENDITURES			219,804.00	197,824.00	-10.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	219,804.00	197,824.00	-10.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			219,804.00	197,824.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		182,243.00	165,657.00	-9.1%
2) Instruction - Related Services	2000-2999		14,352.00	14,374.00	0.2%
3) Pupil Services	3000-3999		140.00	270.00	92.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,143.00	7,673.00	-41.6%
8) Plant Services	8000-8999		9,926.00	9,850.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			219,804.00	197,824.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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	Function 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	9,747.53	9,747.53	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,747.53	9,747.53	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,747.53	9,747.53	0.0%
2) Ending Balance, June 30 (E + F1e)					
			9,747.53	9,747.53	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	9,081.00	9,081.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	666.53	666.53	0.0%
	0000	9780		666.53	
	0000	9780	666.53		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	9,081.00	9,081.00
Total, Restricted Balance		9,081.00	9,081.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	385,700.00	398,500.00	3.3%
3) Other State Revenue		8300-8599	32,700.00	33,100.00	1.2%
4) Other Local Revenue		8600-8799	64,109.00	64,000.00	-0.2%
5) TOTAL, REVENUES			482,509.00	495,600.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,544.00	155,820.00	0.8%
3) Employee Benefits		3000-3999	43,301.00	53,079.00	22.6%
4) Books and Supplies		4000-4999	209,957.00	215,542.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	53,177.00	56,932.00	7.1%
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	23,258.00	18,656.00	-19.8%
9) TOTAL, EXPENDITURES			484,237.00	500,029.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,728.00)	(4,429.00)	156.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,719.00	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			23,719.00	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)			21,991.00	(4,429.00)	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,644.04	26,635.04	473.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,644.04	26,635.04	473.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,644.04	26,635.04	473.5%
2) Ending Balance, June 30 (E + F1e)			26,635.04	22,206.04	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,687.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,947.09	22,206.04	-11.0%
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	71,569.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	200.00		
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	1,687.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			73,457.00		
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	51.77		
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			51.77		
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)			73,405.23		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	385,700.00	398,500.00	3.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			385,700.00	398,500.00	3.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	32,700.00	33,100.00	1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,700.00	33,100.00	1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	63,500.00	62,000.00	-2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	609.00	2,000.00	228.4%
TOTAL, OTHER LOCAL REVENUE			64,109.00	64,000.00	-0.2%
TOTAL, REVENUES			482,509.00	495,600.00	2.7%

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	149,804.00	155,820.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	4,740.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			154,544.00	155,820.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,291.00	20,444.00	66.3%
OASDI/Medicare/Alternative		3301-3302	12,624.00	11,921.00	-5.6%
Health and Welfare Benefits		3401-3402	15,325.00	18,000.00	17.5%
Unemployment Insurance		3501-3502	92.00	78.00	-15.2%
Workers' Compensation		3601-3602	2,720.00	2,636.00	-3.1%
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	249.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			43,301.00	53,079.00	22.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,887.00	30,250.00	-5.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	178,070.00	185,292.00	4.1%
TOTAL, BOOKS AND SUPPLIES			209,957.00	215,542.00	2.7%

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	590.00	3,100.00	425.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,100.00	5,100.00	0.0%
Operations and Housekeeping Services		5500	3,635.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,689.00	6,228.00	32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,534.00)	(4,500.00)	77.6%
Professional/Consulting Services and Operating Expenditures		5800	41,019.00	46,354.00	13.0%
Communications		5900	678.00	650.00	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,177.00	56,932.00	7.1%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,258.00	18,656.00	-19.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,258.00	18,656.00	-19.8%
TOTAL, EXPENDITURES			484,237.00	500,029.00	3.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	23,719.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,719.00	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)			23,719.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	385,700.00	398,500.00	3.3%
3) Other State Revenue		8300-8599	32,700.00	33,100.00	1.2%
4) Other Local Revenue		8600-8799	64,109.00	64,000.00	-0.2%
5) TOTAL, REVENUES			482,509.00	495,600.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		422,037.00	477,300.00	13.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		23,258.00	18,656.00	-19.8%
8) Plant Services	8000-8999		38,942.00	4,073.00	-89.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			484,237.00	500,029.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,728.00)	(4,429.00)	156.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,719.00	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			23,719.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,991.00	(4,429.00)	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,644.04	26,635.04	473.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,644.04	26,635.04	473.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,644.04	26,635.04	473.5%
2) Ending Balance, June 30 (E + F1e)					
			26,635.04	22,206.04	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	1,687.95	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	24,947.09	22,206.04	-11.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	24,035.05	19,274.00
5330	Child Nutrition: Summer Food Service Program Operations	912.04	2,932.04
Total, Restricted Balance		<u>24,947.09</u>	<u>22,206.04</u>

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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.07		
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)			0.07		

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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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	Function 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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22.82		
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			22.82		
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)			22.82		

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	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%
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%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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	Function 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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,828.00	200,600.00	-13.1%
5) TOTAL, REVENUES			230,828.00	200,600.00	-13.1%
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	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)			230,828.00	200,600.00	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	306,485.00	299,485.00	-2.3%
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			(306,485.00)	(299,485.00)	-2.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,657.00)	(98,885.00)	30.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,956.01	330,299.01	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,956.01	330,299.01	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,956.01	330,299.01	-18.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	330,299.01	231,414.01	-29.9%
COP Obligations	0000	9780		231,414.01	
COP Obligations	0000	9780	330,299.01		
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	282,920.99		
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			282,920.99		
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)			282,920.99		

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	25,628.00	25,600.00	-0.1%
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	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					
Mitigation/Developer Fees					
		8681	205,200.00	175,000.00	-14.7%
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			230,828.00	200,600.00	-13.1%
TOTAL, REVENUES			230,828.00	200,600.00	-13.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
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					
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			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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	306,485.00	299,485.00	-2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			306,485.00	299,485.00	-2.3%
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)			(306,485.00)	(299,485.00)	-2.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,828.00	200,600.00	-13.1%
5) TOTAL, REVENUES			230,828.00	200,600.00	-13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			230,828.00	200,600.00	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	306,485.00	299,485.00	-2.3%
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			(306,485.00)	(299,485.00)	-2.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,657.00)	(98,885.00)	30.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	405,956.01	330,299.01	-18.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			405,956.01	330,299.01	-18.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			405,956.01	330,299.01	-18.6%
2) Ending Balance, June 30 (E + F1e)					
			330,299.01	231,414.01	-29.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	330,299.01	231,414.01	-29.9%
	0000	9780		231,414.01	
	0000	9780	330,299.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	132,076.34	132,076.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,076.34	132,076.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,076.34	132,076.34	0.0%
2) Ending Balance, June 30 (E + F1e)			132,076.34	132,076.34	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	132,076.34	132,076.34	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	132,938.78		
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			132,938.78		
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)			132,938.78		

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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%
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 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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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	Function 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	132,076.34	132,076.34	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			132,076.34	132,076.34	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			132,076.34	132,076.34	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	132,076.34	132,076.34	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
7710	State School Facilities Projects	132,076.34	132,076.34
Total, Restricted Balance		<u>132,076.34</u>	<u>132,076.34</u>

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	14,230.00	16,800.00	18.1%
4) Other Local Revenue		8600-8799	996,011.00	1,003,600.00	0.8%
5) TOTAL, REVENUES			1,010,241.00	1,020,400.00	1.0%
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	1,009,362.00	1,096,100.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,009,362.00	1,096,100.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			879.00	(75,700.00)	-8712.1%
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)			879.00	(75,700.00)	-8712.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,487.51	1,032,366.51	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,487.51	1,032,366.51	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,487.51	1,032,366.51	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,032,366.51	956,666.51	-7.3%
GOB Obligations	0000	9780		956,666.51	
GOB Obligations	0000	9780	1,032,366.51		
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	1,031,487.51		
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			1,031,487.51		
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)			1,031,487.51		

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	14,230.00	16,800.00	18.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,230.00	16,800.00	18.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	914,856.00	917,000.00	0.2%
Unsecured Roll		8612	53,117.00	56,000.00	5.4%
Prior Years' Taxes		8613	1,123.00	1,200.00	6.9%
Supplemental Taxes		8614	6,918.00	9,400.00	35.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,997.00	20,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			996,011.00	1,003,600.00	0.8%
TOTAL, REVENUES			1,010,241.00	1,020,400.00	1.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	445,000.00	540,000.00	21.3%
Bond Interest and Other Service Charges		7434	564,362.00	556,100.00	-1.5%
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)			1,009,362.00	1,096,100.00	8.6%
TOTAL, EXPENDITURES			1,009,362.00	1,096,100.00	8.6%

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	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,230.00	16,800.00	18.1%
4) Other Local Revenue		8600-8799	996,011.00	1,003,600.00	0.8%
5) TOTAL, REVENUES			1,010,241.00	1,020,400.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,009,362.00	1,096,100.00	8.6%
10) TOTAL, EXPENDITURES			1,009,362.00	1,096,100.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			879.00	(75,700.00)	-8712.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			879.00	(75,700.00)	-8712.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,487.51	1,032,366.51	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,487.51	1,032,366.51	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,487.51	1,032,366.51	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,032,366.51	956,666.51	-7.3%
GOB Obligations	0000	9780		956,666.51	
GOB Obligations	0000	9780	1,032,366.51		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	306,485.00	299,485.00	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			306,485.00	299,485.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(306,485.00)	(299,485.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,485.00	299,485.00	-2.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			306,485.00	299,485.00	-2.3%

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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	457.37		
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			457.37		
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)			457.37		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	106,485.00	94,485.00	-11.3%
Other Debt Service - Principal		7439	200,000.00	205,000.00	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			306,485.00	299,485.00	-2.3%
TOTAL, EXPENDITURES			306,485.00	299,485.00	-2.3%

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	306,485.00	299,485.00	-2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			306,485.00	299,485.00	-2.3%
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%
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)			306,485.00	299,485.00	-2.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	306,485.00	299,485.00	-2.3%
10) TOTAL, EXPENDITURES			306,485.00	299,485.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(306,485.00)	(299,485.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,485.00	299,485.00	-2.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			306,485.00	299,485.00	-2.3%

Description	Function 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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

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)	492.67	492.00	640.60	471.00	471.00	492.67
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)	492.67	492.00	640.60	471.00	471.00	492.67
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.13	5.13	5.13	1.11	1.11	1.11
c. Special Education-NPS/LCI				4.02	4.02	4.02
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.13	5.13	5.13	5.13	5.13	5.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	497.80	497.13	645.73	476.13	476.13	497.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	749.88	749.00	749.88	742.00	742.00	742.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	749.88	749.00	749.88	742.00	742.00	742.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	749.88	749.00	749.88	742.00	742.00	742.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			4,318,115.00	3,004,553.00	2,687,501.00	2,473,664.00	2,093,806.00	2,019,646.00	4,933,490.00	4,553,632.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		337,279.00	337,279.00	674,558.00	674,558.00	674,558.00	674,558.00	674,558.00	0.00
Property Taxes	8020-8079							2,998,091.00		
Miscellaneous Funds	8080-8099							162,101.00		
Federal Revenue	8100-8299						157,940.00			157,940.00
Other State Revenue	8300-8599						147,758.00			147,758.00
Other Local Revenue	8600-8799		24,485.00	26,702.00	133,510.00	26,702.00	26,702.00	160,212.00	26,702.00	26,702.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			361,764.00	363,981.00	808,068.00	701,260.00	1,006,958.00	3,994,962.00	701,260.00	332,400.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		142,636.00	468,250.00	468,250.00	468,250.00	468,250.00	468,250.00	468,250.00	468,250.00
Classified Salaries	2000-2999		46,539.00	152,780.00	152,780.00	152,780.00	152,780.00	152,780.00	152,780.00	152,780.00
Employee Benefits	3000-3999		55,415.00	181,916.00	181,916.00	181,916.00	181,916.00	181,916.00	181,916.00	181,916.00
Books and Supplies	4000-4999		11,044.00	36,815.00	138,055.00	36,815.00	36,815.00	36,815.00	36,815.00	36,815.00
Services	5000-5999		122,297.00	211,188.00	377,860.00	211,188.00	211,188.00	211,188.00	211,188.00	211,188.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		15,084.00	15,084.00	30,169.00	30,169.00	30,169.00	30,169.00	30,169.00	30,169.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			393,015.00	1,066,033.00	1,349,030.00	1,081,118.00	1,081,118.00	1,081,118.00	1,081,118.00	1,081,118.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	1,122,176.00	410,051.00	385,000.00	327,125.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,122,176.00	410,051.00	385,000.00	327,125.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,692,362.00	1,692,362.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,692,362.00	1,692,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(570,186.00)	(1,282,311.00)	385,000.00	327,125.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,313,562.00)	(317,052.00)	(213,837.00)	(379,858.00)	(74,160.00)	2,913,844.00	(379,858.00)	(748,718.00)
F. ENDING CASH (A + E)			3,004,553.00	2,687,501.00	2,473,664.00	2,093,806.00	2,019,646.00	4,933,490.00	4,553,632.00	3,804,914.00
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		3,804,914.00	3,425,056.00	4,601,710.00	4,527,556.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	674,558.00	674,558.00	674,558.00	674,555.00			6,745,577.00	6,745,577.00
Property Taxes	8020-8079		1,556,512.00					4,554,603.00	4,554,603.00
Miscellaneous Funds	8080-8099							162,101.00	162,101.00
Federal Revenue	8100-8299			157,940.00		157,938.00		631,758.00	631,758.00
Other State Revenue	8300-8599			147,758.00		147,756.00		591,030.00	591,030.00
Other Local Revenue	8600-8799	26,702.00	26,702.00	26,704.00	2,214.00			534,039.00	534,039.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		701,260.00	2,257,772.00	1,006,960.00	676,769.00	305,694.00	0.00	13,219,108.00	13,219,108.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	468,250.00	468,250.00	468,250.00	468,250.00	325,607.00		5,618,993.00	5,618,993.00
Classified Salaries	2000-2999	152,780.00	152,780.00	152,780.00	152,780.00	106,237.00		1,833,356.00	1,833,356.00
Employee Benefits	3000-3999	181,916.00	181,916.00	181,916.00	181,916.00	126,501.00		2,182,992.00	2,182,992.00
Books and Supplies	4000-4999	36,815.00	36,815.00	36,815.00	36,815.00	34,968.00		552,217.00	552,217.00
Services	5000-5999	211,188.00	211,188.00	211,188.00	211,188.00	500,586.00		3,112,623.00	3,112,623.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	30,169.00	30,169.00	30,165.00	619.00	(26,948.00)	0.00	275,356.00	275,356.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699						0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,081,118.00	1,081,118.00	1,081,114.00	1,051,568.00	1,066,951.00	0.00	13,575,537.00	13,575,537.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							1,122,176.00	
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			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,900.00	1,126,076.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,692,362.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	1,692,362.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	(566,286.00)	
E. NET INCREASE/DECREASE (B - C + D)		(379,858.00)	1,176,654.00	(74,154.00)	(374,799.00)	(761,257.00)	3,900.00	(922,715.00)	(356,429.00)
F. ENDING CASH (A + E)		3,425,056.00	4,601,710.00	4,527,556.00	4,152,757.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,395,400.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			4,152,757.00	3,394,919.00	2,760,963.00	2,436,587.00	2,157,535.00	2,107,019.00	4,723,941.00	4,444,889.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		369,713.00	369,713.00	739,426.00	739,426.00	739,426.00	739,426.00	739,426.00	
Property Taxes	8020-8079							2,600,373.00		
Miscellaneous Funds	8080-8099							162,101.00		
Federal Revenue	8100-8299						157,950.00			157,950.00
Other State Revenue	8300-8599						70,586.00	0.00	0.00	70,586.00
Other Local Revenue	8600-8799		24,486.00	26,700.00	133,500.00	26,700.00	26,700.00	160,200.00	26,700.00	26,700.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			394,199.00	396,413.00	872,926.00	766,126.00	994,662.00	3,662,100.00	766,126.00	255,236.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		146,937.00	482,368.00	482,368.00	482,368.00	482,368.00	482,368.00	482,368.00	482,368.00
Classified Salaries	2000-2999		47,225.00	155,032.00	155,032.00	155,032.00	155,032.00	155,032.00	155,032.00	155,032.00
Employee Benefits	3000-3999		59,972.00	196,878.00	196,878.00	196,878.00	196,878.00	196,878.00	196,878.00	196,878.00
Books and Supplies	4000-4999		8,487.00	28,292.00	106,092.00	28,292.00	28,292.00	28,292.00	28,292.00	28,292.00
Services	5000-5999		113,351.00	152,990.00	227,314.00	152,990.00	152,990.00	152,990.00	152,990.00	152,990.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		14,809.00	14,809.00	29,618.00	29,618.00	29,618.00	29,618.00	29,618.00	29,618.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			390,781.00	1,030,369.00	1,197,302.00	1,045,178.00	1,045,178.00	1,045,178.00	1,045,178.00	1,045,178.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	305,695.00	305,695.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		305,695.00	305,695.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,066,951.00	1,066,951.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,066,951.00	1,066,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(761,256.00)	(761,256.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(757,838.00)	(633,956.00)	(324,376.00)	(279,052.00)	(50,516.00)	2,616,922.00	(279,052.00)	(789,942.00)
F. ENDING CASH (A + E)			3,394,919.00	2,760,963.00	2,436,587.00	2,157,535.00	2,107,019.00	4,723,941.00	4,444,889.00	3,654,947.00
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		3,654,947.00	3,375,895.00	4,457,465.00	4,406,954.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	739,426.00	739,426.00	739,426.00	739,425.00			7,394,259.00	7,394,259.00
Property Taxes	8020-8079		1,360,622.00					3,960,995.00	3,960,995.00
Miscellaneous Funds	8080-8099							162,101.00	162,101.00
Federal Revenue	8100-8299			157,950.00		157,950.00		631,800.00	631,800.00
Other State Revenue	8300-8599			70,586.00		70,584.00		282,342.00	282,342.00
Other Local Revenue	8600-8799	26,700.00	26,700.00	26,700.00	2,214.00	0.00		534,000.00	534,000.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		766,126.00	2,126,748.00	994,662.00	741,639.00	228,534.00	0.00	12,965,497.00	12,965,497.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	482,368.00	482,368.00	482,368.00	482,368.00	335,431.00	0.00	5,788,416.00	5,788,416.00
Classified Salaries	2000-2999	155,032.00	155,032.00	155,032.00	155,032.00	107,796.00		1,860,373.00	1,860,373.00
Employee Benefits	3000-3999	196,878.00	196,878.00	196,878.00	196,878.00	136,904.00		2,362,534.00	2,362,534.00
Books and Supplies	4000-4999	28,292.00	28,292.00	28,292.00	28,292.00	26,867.00		424,366.00	424,366.00
Services	5000-5999	152,990.00	152,990.00	152,990.00	152,990.00	693,748.00		2,564,313.00	2,564,313.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499	29,618.00	29,618.00	29,613.00	150.00	(26,428.00)		269,897.00	269,897.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,045,178.00	1,045,178.00	1,045,173.00	1,015,710.00	1,274,318.00	0.00	13,269,899.00	13,269,899.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							305,695.00	
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		0.00	0.00	0.00	0.00	0.00	3,900.00	309,595.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,066,951.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	1,066,951.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	(757,356.00)	
E. NET INCREASE/DECREASE (B - C + D)		(279,052.00)	1,081,570.00	(50,511.00)	(274,071.00)	(1,045,784.00)	3,900.00	(1,061,758.00)	(304,402.00)
F. ENDING CASH (A + E)		3,375,895.00	4,457,465.00	4,406,954.00	4,132,883.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,090,999.00	

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 3460 Lester Road, Denair CA 95316
Date: June 6-9, 2016

Place: 3460 Lester Road, Denair CA 95316
Date: June 09, 2016
Time: 07:00 PM

Adoption Date: June 23, 2016

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

Contact person for additional information on the budget reports:

Name: Linda Covello

Telephone: 209-632-7514

Title: Chief Business Officer

E-mail: lcovello@dusd.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? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
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? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

() 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 23, 2016

For additional information on this certification, please contact:

Name: Linda Covello

Title: Chief Business Officer

Telephone: 209-632-7514

E-mail: lcovello@dusd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,175,479.00	301	12,165.00	303	5,163,314.00	305	432.00	0.00	307	5,163,314.00	309
2000 - Classified Salaries	1,597,296.00	311	250.00	313	1,597,046.00	315	0.00	0.00	317	1,597,046.00	319
3000 - Employee Benefits	1,836,819.00	321	102,746.00	323	1,734,073.00	325	482.00	0.00	327	1,734,073.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,024,559.00	331	17,423.00	333	1,007,136.00	335	204,221.00	204,221.00	337	802,915.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,125,027.00	341	21,132.00	343	3,103,895.00	345	392,024.00	1,716,493.00	347	1,387,402.00	349
TOTAL					12,605,464.00	365	TOTAL		10,684,750.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	5,539,917.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	14,887.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	914.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	(878,472.00)		396
14. TOTAL SALARIES AND BENEFITS.	6,403,502.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	59.93%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.93%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	10,684,750.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Special Education personnel/services are listed under object 5100 instead of a salary object.	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,618,993.00	301	12,451.00	303	5,606,542.00	305	0.00	0.00	307	5,606,542.00	309
2000 - Classified Salaries	1,833,356.00	311	250.00	313	1,833,106.00	315	7,720.00	7,720.00	317	1,825,386.00	319
3000 - Employee Benefits	2,182,992.00	321	103,725.00	323	2,079,267.00	325	3,080.00	3,080.00	327	2,076,187.00	329
4000 - Books, Supplies Equip Replace. (6500)	552,217.00	331	8,134.00	333	544,083.00	335	143,841.00	143,841.00	337	400,242.00	339
5000 - Services... & 7300 - Indirect Costs	3,104,639.00	341	13,062.00	343	3,091,577.00	345	291,492.00	1,668,739.00	347	1,422,838.00	349
TOTAL					13,154,575.00	365	TOTAL		11,331,195.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.83%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.83%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	11,331,195.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Special Education personnel/services are listed under object 5100 instead of a salary object.	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 333,826.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 8,240,800.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.05%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	335,297.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	22,341.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	52,175.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	20,030.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	62,136.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	491,979.15
9. Carry-Forward Adjustment (Part IV, Line F)	(209,961.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	282,017.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,704,275.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,492,148.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	227,636.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	129,581.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,116.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	163,299.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	425.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,472,089.85
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	206,558.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	460,979.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	11,858,106.85

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

4.15%

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

2.38%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>491,979.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>88,855.78</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(36,620.56)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.36%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.36%) times Part III, Line B18); zero if positive	<u>(209,961.23)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(209,961.23)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.38%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-104,980.62) is applied to the current year calculation and the remainder (\$-104,980.61) is deferred to one or more future years:	<u>3.26%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-69,987.08) is applied to the current year calculation and the remainder (\$-139,974.15) is deferred to one or more future years:	<u>3.56%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(209,961.23)</u>

Approved indirect cost rate: 6.36%
Highest rate used in any program: 6.36%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	605,912.00	38,392.00	6.34%
01	3185	77,688.00	4,941.00	6.36%
01	3310	153,256.00	9,746.00	6.36%
01	3550	14,924.00	746.00	5.00%
01	4035	60,756.00	3,862.00	6.36%
01	4201	3,483.00	221.00	6.35%
01	4203	17,421.00	402.00	2.31%
01	6264	8,049.00	511.00	6.35%
13	5310	455,147.00	23,258.00	5.11%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	55,539.27		125,146.46	180,685.73
2. State Lottery Revenue	8560	178,915.00		49,955.00	228,870.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		234,454.27	0.00	175,101.46	409,555.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	93,906.00		175,101.00	269,007.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	140,549.00			140,549.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		234,455.00	0.00	175,101.00	409,556.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	(0.73)	0.00	0.46	(0.27)
D. COMMENTS:					

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

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,300,180.00	0.49%	11,355,254.00	0.65%	11,429,407.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	516,786.00	-59.57%	208,930.00	-3.06%	202,546.00
4. Other Local Revenues	8600-8799	14,940.00	-0.27%	14,900.00	0.00%	14,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,102,578.00)	-63.72%	(400,000.00)	-3.75%	(385,000.00)
6. Total (Sum lines A1 thru A5c)		10,729,328.00	4.19%	11,179,084.00	0.74%	11,261,853.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,971,251.00		5,131,121.00
b. Step & Column Adjustment				59,656.00		61,510.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,214.00		100,214.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,971,251.00	3.22%	5,131,121.00	3.15%	5,292,845.00
2. Classified Salaries						
a. Base Salaries				1,478,760.00		1,499,390.00
b. Step & Column Adjustment				20,630.00		20,935.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,478,760.00	1.40%	1,499,390.00	1.40%	1,520,325.00
3. Employee Benefits	3000-3999	1,891,613.00	8.42%	2,050,800.00	8.17%	2,218,300.00
4. Books and Supplies	4000-4999	345,886.00	-21.11%	272,866.00	-1.94%	267,580.00
5. Services and Other Operating Expenditures	5000-5999	2,567,803.00	-14.01%	2,208,038.00	-0.55%	2,195,978.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	43,390.00	6.42%	46,175.00	-39.49%	27,940.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,990.00)	0.02%	(56,000.00)	0.00%	(56,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,242,713.00	-0.80%	11,152,390.00	2.82%	11,466,968.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(513,385.00)		26,694.00		(205,115.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,298,726.75		2,785,341.75		2,812,035.75
2. Ending Fund Balance (Sum lines C and D1)		2,785,341.75		2,812,035.75		2,606,920.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		3,900.00		3,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,272,661.75		1,862,984.00		2,140,675.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		400,000.00		407,000.00
2. Unassigned/Unappropriated	9790	512,680.00		545,151.75		55,345.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,785,341.75		2,812,035.75		2,606,920.75

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		400,000.00		407,000.00
c. Unassigned/Unappropriated	9790	512,680.00		545,151.75		55,345.00
(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)		512,680.00		945,151.75		462,345.00

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.

Based on 2015-16 enrollment and past enrollment trends, the District anticipates enrollment to decline by approximately 4% in 2016-17, 8% in 2017-18, and another 4% in 2018-19 at the secondary schools. With increases at both of the charter schools, the total anticipated enrollment decline is approximately 2% in each subsequent year. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFE. Other state revenue decreased due to the elimination of one time Mandated Costs reimbursements in 2017-18. Step increases are estimated to be approximately 1.2% for certificated salaries. Step increases are estimated to be 1.8% for classified salaries. All salaries reflect a 1% restoration to each of the salary schedules. Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 1.612% in 2017-18 and an additional 1.6% in 2018-19. Books and Supplies decreased in subsequent years due to removing carryover expenditures and one-time expenses. Other services and operating expenditures decreased in subsequent years due to removing carryover expenditures and one-time expenses.

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	162,101.00	0.00%	162,101.00	0.00%	162,101.00
2. Federal Revenues	8100-8299	631,758.00	0.01%	631,800.00	0.00%	631,800.00
3. Other State Revenues	8300-8599	74,244.00	-1.12%	73,412.00	-2.12%	71,854.00
4. Other Local Revenues	8600-8799	519,099.00	0.00%	519,100.00	0.00%	519,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,102,578.00	-63.72%	400,000.00	-3.75%	385,000.00
6. Total (Sum lines A1 thru A5c)		2,489,780.00	-28.25%	1,786,413.00	-0.93%	1,769,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				647,742.00		657,296.00
b. Step & Column Adjustment				9,554.00		11,804.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	647,742.00	1.47%	657,296.00	1.80%	669,100.00
2. Classified Salaries						
a. Base Salaries				354,596.00		360,983.00
b. Step & Column Adjustment				6,387.00		6,497.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	354,596.00	1.80%	360,983.00	1.80%	367,480.00
3. Employee Benefits	3000-3999	291,379.00	6.99%	311,734.00	7.00%	333,562.00
4. Books and Supplies	4000-4999	206,331.00	-26.57%	151,500.00	-0.29%	151,064.00
5. Services and Other Operating Expenditures	5000-5999	544,820.00	-34.61%	356,275.00	-32.72%	239,716.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	258,295.00	-3.21%	250,000.00	-4.00%	240,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	29,661.00	0.21%	29,722.00	-1.00%	29,426.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,332,824.00	-9.23%	2,117,510.00	-4.12%	2,030,348.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		156,956.00		(331,097.00)		(260,493.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		449,202.07		606,158.07		275,061.07
2. Ending Fund Balance (Sum lines C and D1)		606,158.07		275,061.07		14,568.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	606,158.36		275,061.07		14,568.07
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	(0.29)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		606,158.07		275,061.07		14,568.07

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						
<p>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.</p> <p>Step increases are estimated to be approximately 1.2% for certificated salaries. Step increases are estimated to be 1.8% for classified salaries. All salaries reflect a 1% restoration to each of the salary schedules. Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in both 2017-18 and 2018-19. PERS is expected to increase by 1.612% in 2017-18 and an additional 1.6% in 2018-19. Books and Supplies decreased in subsequent years due to removing carryover expenditures and one-time expenses. Other services and operating expenditures decreased in subsequent years due to removing carryover expenditures and one-time expenses.</p>						

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	11,462,281.00	0.48%	11,517,355.00	0.64%	11,591,508.00
2. Federal Revenues	8100-8299	631,758.00	0.01%	631,800.00	0.00%	631,800.00
3. Other State Revenues	8300-8599	591,030.00	-52.23%	282,342.00	-2.81%	274,400.00
4. Other Local Revenues	8600-8799	534,039.00	-0.01%	534,000.00	0.00%	534,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		13,219,108.00	-1.92%	12,965,497.00	0.51%	13,031,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,618,993.00		5,788,417.00
b. Step & Column Adjustment				69,210.00		73,314.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,214.00		100,214.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,618,993.00	3.02%	5,788,417.00	3.00%	5,961,945.00
2. Classified Salaries						
a. Base Salaries				1,833,356.00		1,860,373.00
b. Step & Column Adjustment				27,017.00		27,432.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,833,356.00	1.47%	1,860,373.00	1.47%	1,887,805.00
3. Employee Benefits	3000-3999	2,182,992.00	8.22%	2,362,534.00	8.01%	2,551,862.00
4. Books and Supplies	4000-4999	552,217.00	-23.15%	424,366.00	-1.35%	418,644.00
5. Services and Other Operating Expenditures	5000-5999	3,112,623.00	-17.62%	2,564,313.00	-5.02%	2,435,694.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	301,685.00	-1.83%	296,175.00	-9.53%	267,940.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,329.00)	-0.19%	(26,278.00)	1.13%	(26,574.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,575,537.00	-2.25%	13,269,900.00	1.71%	13,497,316.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(356,429.00)		(304,403.00)		(465,608.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,747,928.82		3,391,499.82		3,087,096.82
2. Ending Fund Balance (Sum lines C and D1)		3,391,499.82		3,087,096.82		2,621,488.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		3,900.00		3,900.00
b. Restricted	9740	606,158.36		275,061.07		14,568.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,272,661.75		1,862,984.00		2,140,675.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		400,000.00		407,000.00
2. Unassigned/Unappropriated	9790	512,679.71		545,151.75		55,345.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,391,499.82		3,087,096.82		2,621,488.82

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	0.00		400,000.00		407,000.00
c. Unassigned/Unappropriated	9790	512,680.00		545,151.75		55,345.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.29)		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)		512,679.71		945,151.75		462,345.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.78%		7.12%		3.43%
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)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		471.00		1,191.13		1,197.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,575,537.00		13,269,900.00		13,497,316.00
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)		13,575,537.00		13,269,900.00		13,497,316.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		543,021.48		398,097.00		404,919.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		543,021.48		398,097.00		404,919.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	13,728,624.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,030,727.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,116.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	562,369.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,348.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				578,833.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,728.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,120,792.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,246.13
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,726.75
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,486,170.75	8,225.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	10,486,170.75	8,225.42
B. Required effort (Line A.2 times 90%)	9,437,553.68	7,402.88
C. Current year expenditures (Line I.E and Line II.B)	12,120,792.00	9,726.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	130.00	0.00	0.00	(36,401.00)				
Other Sources/Uses Detail					538,650.00	23,719.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	100.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	538,650.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,304.00	0.00	13,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,534.00)	23,258.00	0.00				
Other Sources/Uses Detail					23,719.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	306,485.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					306,485.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,534.00	(2,534.00)	36,401.00	(36,401.00)	868,854.00	868,854.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,000.00	0.00	0.00	(26,329.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,500.00	0.00	7,673.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,500.00)	18,656.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	299,485.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					299,485.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,500.00	(4,500.00)	26,329.00	(26,329.00)	299,485.00	299,485.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	1,142.14	1,351.03	N/A	Met
Second Prior Year (2014-15)				
District Regular	850.67	867.29		
Charter School				
Total ADA	850.67	867.29	N/A	Met
First Prior Year (2015-16)				
District Regular	625.24	640.60		
Charter School	672.00	749.88		
Total ADA	1,297.24	1,390.48	N/A	Met
Budget Year (2016-17)				
District Regular	492.67			
Charter School	742.00			
Total ADA	1,234.67			

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)	1,156	1,382	N/A	Met
Second Prior Year (2014-15)				
District Regular	854	829		
Charter School				
Total Enrollment	854	829	2.9%	Not Met
First Prior Year (2015-16)				
District Regular	1,279	507		
Charter School		768		
Total Enrollment	1,279	1,275	0.3%	Met
Budget Year (2016-17)				
District Regular	486			
Charter School	763			
Total Enrollment	1,249			

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)	1,340	1,382	97.0%
Second Prior Year (2014-15)			
District Regular	791	829	
Charter School			
Total ADA/Enrollment	791	829	95.4%
First Prior Year (2015-16)			
District Regular	493	507	
Charter School	750	768	
Total ADA/Enrollment	1,243	1,275	97.5%
		Historical Average Ratio:	96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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	471	486		
Charter School	742	763		
Total ADA/Enrollment	1,213	1,249	97.1%	Met
1st Subsequent Year (2017-18)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	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)¹ and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	11,310,268.00	11,410,230.00	11,582,498.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	1,395.61	1,239.80	1,229.13
b. Prior Year ADA (Funded)		1,395.61	1,239.80
c. Difference (Step 1a minus Step 1b)		(155.81)	(14.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-11.16%	-0.86%
			-1.14%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	12,270,989.00	11,300,180.00	11,355,254.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	203,777.00	156,146.00	107,357.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	203,777.00	156,146.00	107,357.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	1.66%	1.38%	0.95%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	-9.50%	0.52%	-0.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-10.50% to -8.50%	-48% to 1.52%	-1.19% to .81%

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)	4,554,603.00	4,554,603.00	4,554,603.00	4,554,603.00
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)	12,270,989.00	11,300,180.00	11,355,254.00	11,429,407.00
District's Projected Change in LCFF Revenue:		-7.91%	0.49%	0.65%
LCFF Revenue Standard:		-10.50% to -8.50%	-.48% to 1.52%	-1.19% to .81%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

15-16 Funded ADA was based on prior year due to declining enrollment minus the net charter shift. However, in 15-16 there was a drastic change in students enrolling in Charter Schools due to the opening of Denair Elementary Charter Academy, so there was a unique decline in District enrollment in 15-16, which screws the ratio since we were funded on the adjusted 14-15 ADA.

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)	5,039,148.69	5,932,855.79	84.9%
Second Prior Year (2014-15)	4,836,052.98	5,553,718.70	87.1%
First Prior Year (2015-16)	7,562,783.00	10,478,550.00	72.2%
	Historical Average Ratio:		81.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	4.0%	3.0%	3.0%
	77.4% to 85.4%	78.4% to 84.4%	78.4% to 84.4%

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)	8,341,624.00	11,242,713.00	74.2%	Not Met
1st Subsequent Year (2017-18)	8,681,311.00	11,152,390.00	77.8%	Not Met
2nd Subsequent Year (2018-19)	9,031,470.00	11,466,968.00	78.8%	Met

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

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

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

Explanation:
(required if NOT met)

Salary to Total Expenditure ratio is low in 16-17 due to an increase in objects 4000-5999 associated with spending one-time mandated cost reimbursements.

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):	-9.50%	0.52%	-0.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-19.50% to .50%	-9.48% to 10.52%	-10.19% to 9.81%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.50% to -4.50%	-4.48% to 5.52%	-5.19% to 4.81%

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)	1,032,326.00		
Budget Year (2016-17)	631,758.00	-38.80%	Yes
1st Subsequent Year (2017-18)	631,800.00	0.01%	No
2nd Subsequent Year (2018-19)	631,800.00	0.00%	No

Explanation:
(required if Yes)

15-16 Federal Revenue includes carryovers, while subsequent years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	1,194,058.00		
Budget Year (2016-17)	591,030.00	-50.50%	Yes
1st Subsequent Year (2017-18)	282,342.00	-52.23%	Yes
2nd Subsequent Year (2018-19)	274,400.00	-2.81%	No

Explanation:
(required if Yes)

15-16 and 16-17 State Revenue includes one-time mandated cost reimbursements, while subsequent years do not.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	701,975.00		
Budget Year (2016-17)	534,039.00	-23.92%	Yes
1st Subsequent Year (2017-18)	534,000.00	-0.01%	No
2nd Subsequent Year (2018-19)	534,000.00	0.00%	No

Explanation:
(required if Yes)

15-16 Local Revenues include one-time MAA reimbursements and the final ROP allocation, while subsequent years do not.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	1,024,559.00		
Budget Year (2016-17)	552,217.00	-46.10%	Yes
1st Subsequent Year (2017-18)	424,366.00	-23.15%	Yes
2nd Subsequent Year (2018-19)	418,644.00	-1.35%	No

Explanation:
(required if Yes)

15-16 and 16-17 Books and Supplies includes the spending of one-time mandated cost reimbursements, while subsequent years do not.

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

First Prior Year (2015-16)	3,161,428.00		
Budget Year (2016-17)	3,112,623.00	-1.54%	Yes
1st Subsequent Year (2017-18)	2,564,313.00	-17.62%	Yes
2nd Subsequent Year (2018-19)	2,435,694.00	-5.02%	No

Explanation:
(required if Yes)

15-16 and 16-17 Services and Other Operating includes the spending of one-time mandated cost reimbursements, while subsequent years do not.

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)	2,928,359.00		
Budget Year (2016-17)	1,756,827.00	-40.01%	Not Met
1st Subsequent Year (2017-18)	1,448,142.00	-17.57%	Not Met
2nd Subsequent Year (2018-19)	1,440,200.00	-0.55%	Met

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

First Prior Year (2015-16)	4,185,987.00		
Budget Year (2016-17)	3,664,840.00	-12.45%	Met
1st Subsequent Year (2017-18)	2,988,679.00	-18.45%	Not Met
2nd Subsequent Year (2018-19)	2,854,338.00	-4.49%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

15-16 Federal Revenue includes carryovers, while subsequent years do not.

Explanation:

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

15-16 and 16-17 State Revenue includes one-time mandated cost reimbursements, while subsequent years do not.

Explanation:

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

15-16 Local Revenues include one-time MAA reimbursements and the final ROP allocation, while subsequent years do not.

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

Explanation:

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

15-16 and 16-17 Books and Supplies includes the spending of one-time mandated cost reimbursements, while subsequent years do not.

Explanation:

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

15-16 and 16-17 Services and Other Operating includes the spending of one-time mandated cost reimbursements, while subsequent years do not.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	13,575,537.00	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
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	13,575,537.00	407,266.11	287,552.91	287,552.91

	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	418,547.00	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)	0.00	0.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(443,764.43)	545,666.75	1,662,282.52
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	(0.29)
d. Available Reserves (Lines 1a through 1c)	(443,764.43)	545,666.75	1,662,282.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,614,760.81	7,920,640.73	13,000,168.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	8,614,760.81	7,920,640.73	13,000,168.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	-5.2%	6.9%	12.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	-1.7%	2.3%	4.3%

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)	(73,387.50)	6,112,095.16	1.2%	Not Met
Second Prior Year (2014-15)	989,431.18	5,560,134.88	N/A	Met
First Prior Year (2015-16)	2,749,160.00	10,502,269.00	N/A	Met
Budget Year (2016-17) (Information only)	(513,385.00)	11,242,713.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	(358,666.67)	(366,476.93)	-2.2%	Met
Second Prior Year (2014-15)	(646,528.93)	(439,864.43)	N/A	Met
First Prior Year (2015-16)	305,851.57	549,566.75	N/A	Met
Budget Year (2016-17) (Information only)	3,298,726.75			

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):	471	1,221	1,226
District's Reserve Standard Percentage Level:	4%	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)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	13,575,537.00	13,269,900.00	13,497,316.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,575,537.00	13,269,900.00	13,497,316.00
4. Reserve Standard Percentage Level 4%		3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	543,021.48	398,097.00	404,919.48
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	66,000.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	543,021.48	398,097.00	404,919.48

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	400,000.00	407,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	512,680.00	545,151.75	55,345.00
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)	(0.29)	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)	512,679.71	945,151.75	462,345.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.78%	7.12%	3.43%
District's Reserve Standard (Section 10B, Line 7):	543,021.48	398,097.00	404,919.48
Status:	Not Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD 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)

16-17 ADA should include Charter ADA as well since expenditures are being included in the calculation. Total 16-17 ADA should be 1,249, requiring a 3% Reserve for Economic Uncertainty. Form A includes the Charter ADA on the Charter tab.

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?

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?

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?

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)?

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)	(673,576.00)			
Budget Year (2016-17)	(1,102,578.00)	429,002.00	63.7%	Not Met
1st Subsequent Year (2017-18)	(400,000.00)	(702,578.00)	-63.7%	Not Met
2nd Subsequent Year (2018-19)	(385,000.00)	(15,000.00)	-3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	538,650.00			
Budget Year (2016-17)	0.00	(538,650.00)	-100.0%	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	23,719.00			
Budget Year (2016-17)	0.00	(23,719.00)	-100.0%	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met) Contributions to restricted programs decreased due to a projected decrease in object 5750 in both Restricted Maintenance and Special Education due to charging the Charter Schools unrestricted accounts for their share of both operating expenditures.

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

Explanation:
(required if NOT met) 15-16 Transfers in include one-time transfers in from Fund 09 to Fund 01 due to accounting for Denair Elementary Charter Academy in Fund 02 and Denair Charter Academy in Fund 03.

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)

15-16 Transfers out include one-time transfers out to Fund due to a few prior year audit findings.

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.

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	9	Funds 25 & 56 / Object Codes 86xx & 89xx	Object Codes 7438 & 7439	2,230,000
General Obligation Bonds	25	Fund 51 / Object Codes 85xx & 86xx	Object Codes 7433 & 7434	12,715,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				14,945,000

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	302,585	299,485	300,977	302,666
General Obligation Bonds	1,007,549	1,184,649	1,094,086	1,358,010
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	1,310,134	1,484,134	1,395,063	1,660,676
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District is expecting an increase in debt expenditures. The Stanislaus County will levy the necessary taxes to satisfy General Obligation Bond debt. Certification of Participation debt is expected to be satisfied by Developer Fee revenues.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

An employee must have been taking District benefits before retiring in order to continue benefits after retirement and qualify for the District Contribution of \$6,000 per year for classified/certificated employees and \$7,000 for confidential/management employees.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	1,511,882.00
b. OPEB unfunded actuarial accrued liability (UAAL)	303,967.00
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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	169,411.00	169,411.00	169,411.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	100,000.00	100,000.00	100,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	96,486.00	96,486.00	96,486.00
d. Number of retirees receiving OPEB benefits	14	14	14

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

n/a
n/a

4. Self-Insurance Contributions

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

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

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	38.8	44.8	46.8	48.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations with Denair Unified Teachers' Association (CTA) are ongoing for a successor agreement that would be effective beginning July 1, 2016.

Negotiations Settled

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

Jan 30, 2014

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:

Jan 30, 2014

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:

Mar 13, 2014

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

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")

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

7% Concessions are reflected across all salary schedules.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 59,302

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	1% Restoration	Includes 16-17 1% Restoration	Includes 16-17 1% Restoration

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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	\$6,000/FTE	\$6,000/FTE	\$6,000/FTE
3. Percent of H&W cost paid by employer	\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	30.4	31.4	31.4	31.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

The District will sunshine to open negotiations with California School Employees' Association at the June 23rd, 2016 Special Board Meeting for a successor agreement that would be effective beginning July 1, 2016.

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

4.45 Concessions are reflected across all salary accounts (plus another 5% in previously approved increases that have not been implemented since 2008-09).

Negotiations Not Settled

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

13,683

7. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	1% Restoration	Includes 16-17 1% Restoration	Includes 16-17 1% Restoration

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)
No	No	No
\$6,000/FTE	\$6,000/FTE	\$6,000/FTE
\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1.8%	1.8%	1.8%

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)
No	No	No
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	11.0	10.0	10.0	10.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	\$7,000/FTE	\$7,000/FTE	\$7,000/FTE
Percent of H&W cost paid by employer	\$7,000 annual cap	\$7,000 annual cap	\$7,000 annual cap
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2016 Financial Reporting Software - 2016.1.0
6/19/2016 8:35:08 PM

50-71068-0000000

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Denair Unified

Stanislaus 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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	9500	-16,279.18

Explanation: The correction will be posted by the County Office in May to clear object 9500.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
6/19/2016 8:34:06 PM

50-71068-0000000

July 1 Budget
2016-17 Budget
Technical Review Checks

Denair Unified

Stanislaus 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.