



**Nevada Joint Union High
School District**

**2016-2017
Adopted Budget**



Bear River High School Chidwell Early College High School Nevada Joint Union High School North Point Academy NJU Tech Silver Springs High School

June 29, 2016

Board of Trustees
Nevada Joint Union High School District
11645 Ridge Road
Grass Valley, CA 95945

Honorable Board of Trustees:

It is a privilege to submit to you and to the citizens of Nevada County the Nevada Joint Union High School District Budget for fiscal year 2016-2017.

This budget document represents an estimate of revenues and expenditures at a given point in time and is based on several information sources, historical trends and known variables. The most prominent of which are the Local Control Accountability Plan, the student enrollment projections for the District, the Governor's May revision of the California State Budget, and the California Department of Finance Cost of Living Adjustment calculation.

It is likely that there will be changes as a result of the final adoption of the California State Budget. The District will make available for public review any changes made necessary by the Budget Act, no later than 45 days after the state budget is signed by the Governor.

Thank you for the opportunity to provide a comprehensive budget plan to help guide the District during the 2016-2017 school year.

Respectfully submitted,

Louise Johnson
Superintendent

Karen L. Suenram
Assistant Superintendent - Business

TABLE OF CONTENTS

BOARD OF EDUCATION

EDUCATIONAL OPTIONS

FINAL BUDGET WITH NARRATIVE

BUDGET REVIEW-CRITERIA AND STANDARDS

LONG-RANGE FISCAL PLANNING

**NEVADA JOINT UNION
HIGH SCHOOL DISTRICT**

BOARD OF EDUCATION

Katy Schwarz, President

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NJUHSD Options

NJUHSD Mission

All members of our district's educational community will create an environment of understanding and mutual respect that enables each individual to maximize his or her potential and to be successful in his or her future.

NJUHSD Vision

Our district educators provide a multifaceted experience that engages and challenges each student to surpass state and local benchmarks.

What Options are Available?

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- North Point Academy (Independent Study programs)
- NU Tech Continuation High School
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

ADULT EDUCATION

Adult Education is focused on providing basic education and high school equivalency to adult community members. Career training classes are also available.

BEAR RIVER HIGH SCHOOL

Bear River High School, a California Distinguished School, prides itself on fostering personal connections, creating meaningful, varied student opportunities, employing relevant educational contexts and a high level of academic rigor, and preparing our students for the world of college and 21st century careers. Being a Bruin means embracing a multitude of opportunities to shine, through courage, determination, creativity, and curiosity. Our students excel, not only in the classroom, but on the stage, on the athletic fields and courts, in the labs, and in the larger community.

Bear River High School programs and offerings include:

- Advanced Placement and Honors courses
- Career/Technical Education pathways in Computer Science and Digital Media Arts (including A.P. Computer Science and Television Production)
- One of the most successful, acclaimed Future Farmers of America/Agriculture programs in the nation
- Comprehensive performing arts offerings
- Built-in student intervention and enrichment
- Peer tutoring
- Comprehensive student leadership program

EARLY COLLEGE HIGH SCHOOL

The William and Marian Ghidotti Early College High School (ECHS), recognized U.S. Department of Education as a National Blue Ribbon School and by the California Department of Education as a Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. Upon graduation from high school, students either receive an AA/AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

The mission of GECHS is to provide a supportive, rigorous learning community through an individualized academic program that makes higher education more accessible to a diverse population that is reflective of the region's demographics. Our program serves historically disadvantaged students, low-income students, first generation college students, English language learners and other high school students for whom a smooth transition into postsecondary education can be challenging.

GENERAL EDUCATIONAL DEVELOPMENT

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

HOME SCHOOL TEACHING

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

NEVADA COUNTY JAIL/DETENTION CENTER

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by completing all District requirements for graduation or completing a General Educational Development (GED) program.

NEVADA UNION HIGH SCHOOL

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. NUHS also offers:

- Career Tech Education classes

- AP classes(advanced placement)
- Humanities Academy
- Partnership (Telecommunications) Academy
- Green Academy
- Peer Tutoring for general ed
- Peer Tutoring for special needs
- Supported Studies classes
- Full Visual and Performing Arts Programs
- 24 Athletic Teams
- Saturday School
- Before/After School Tutoring
- 1:1 Chromebooks for all students

NORTH POINT ACADEMY

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students. Students attending NPA may also take up to two classes at the comprehensive high schools.

NU TECH HIGH SCHOOL

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

SIERRA COLLEGE (Community College)

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to

seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

SILVER SPRINGS HIGH SCHOOL

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

SPECIAL EDUCATION

Our mission in Special Education is to provide each student with an appropriate education in the least restrictive environment. We believe in high quality, evidence based instruction and services for all students and we believe that all students can learn and succeed.

FOR FURTHER INFORMATION PLEASE CONTACT:

District Office – Superintendent Dr. Louise Johnson	(530) 273-3351
District Office – Asst. Supt., Business Karen Suenram	(530) 273-3351
District Office – Director Melissa Madigan	(530) 273-3351
Adult Education – Director Melissa Madigan	(530) 477-1225
Bear River H.S. – Principal Amy Besler	(530) 268-3700
Ghidotti Early College H.S. – Principal Noah Levinson	(530) 274-5312
Nevada Union H.S. – Principal Dan Frisella	(530) 273-4431
North Point Academy – Principal Michael Hughes	(530) 477-1225
Silver Springs H.S. – Principal Marty Mathiesen	(530) 272-2635

2016-2017 ADOPTED BUDGET

GENERAL FUND

Significant Financial Issues:

2016-2017 will mark the fourth year of a completely revised State funding system for schools. With the adoption of the State budget in 2013-2014, California schools were presented a new funding model; the first major change since the 1970s. The Local Control Funding Formula (LCFF) replaced revenue limit funding and the majority of State-funded categoricals. The categoricals that were eliminated included: Instructional Materials, Professional Block Grant, Pupil Retention Block Grant, School and Library Improvement Block Grant, Class Size Reduction, and CalSAFE.

Complete implementation of LCFF was slated for 2020-2021—an eight year phase in period. However, implementation funding is occurring at a more rapid pace than anticipated. LCFF provides a base funding amount per pupil per grade level; additional funding for CTE for high school students; and an add-on for each student that has been identified as low income, English language learner, or foster youth.

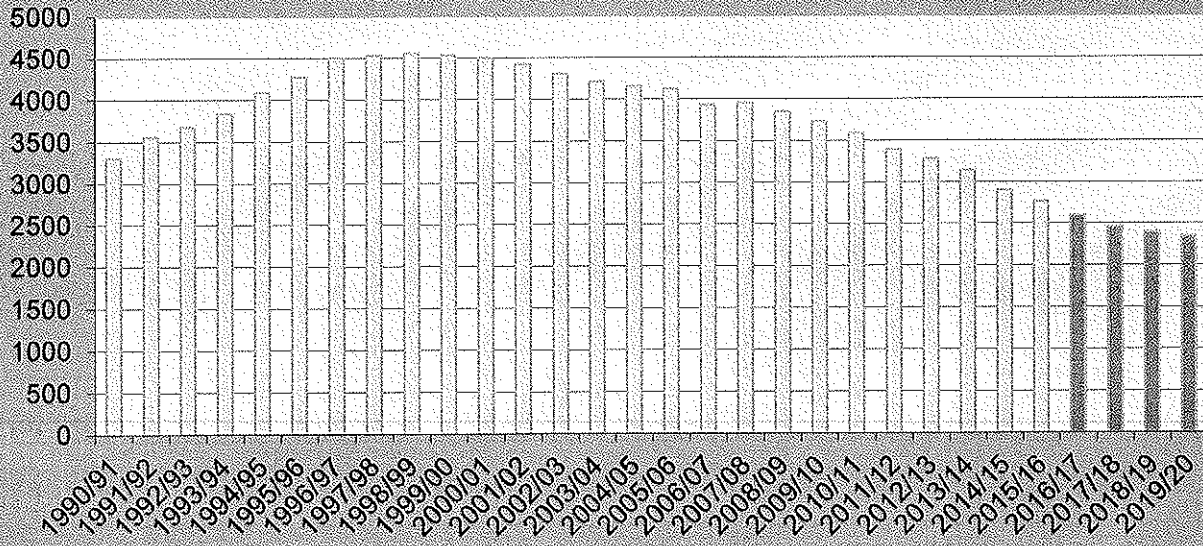
	Target 2020-2021	2013-2014 Projected Actual Funding per Student	2014-2015 Projected Actual Funding per Student	2015-2016 Projected Actual Funding per Student	2016-2017 Projected Actual Funding per Student
Base	\$8,578				
CTE Add-On	223				
Supplemental	617				
Total Per Student	\$9,418	\$7,488	\$8,176	\$9,032	\$9,452
Plus Transportation	\$877,639	*Includes Transportation	*Includes Transportation	*Includes Transportation	*Includes Transportation

A forecast of the District's future financial position depends significantly on the student population. From the beginning of the 1990's the District experienced an accelerated growth in student enrollment. From 1989-1990 to 1998-1999 the District encountered a cumulative growth of 47%, growing from 3,121 students to 4,559 students. In 1999-2000 the District's enrollment decreased by 25 students, the beginning of a major turn from student enrollment growth to decline. From 1998-1999 to 2015-2016 District enrollment declined by 1,768 students or 39%. Using the three-year

average cohort methodology, the declining enrollment trend is expected to continue. The projected enrollment loss for 2016-2017 is 163 students.

Year	CBEDS Enrollment	Change over Prior Year	% Change over Prior Year
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.70%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.80%
2011/12	3391	-201	-5.60%
2012/13	3285	-106	-3.13%
2013/14	3143	-142	-4.32%
2014/15	2899	-244	-7.76%
2015/16	2766	-133	-4.59%
2016/17	2603	-163	-5.89%
2017/18	2465	-138	-5.30%
2018/19	2401	-64	-2.61%
2019/20	2352	-49	-2.04%

History of Enrollment



Student Enrollment

FINAL BUDGET
WITH NARRATIVE

ASSUMPTIONS

General Fund Budget Assumptions:

A critical part of budget development is to define, document and utilize budget assumptions based on the best information available at the time the budget is compiled. The Adopted Budget, therefore, should be considered a "**financial snapshot**". As variables change throughout the year, formal adjustments will be recommended to the Governing Board.

The primary sources for the development of the assumptions include the Local Accountability Control Plan, the May version of the Governor's State Budget Proposal as interpreted by School Services of California; and District historical documentation and trends.

Following are the assumptions used to develop the proposed budget for the 2016-2017 General Fund of the Nevada Joint Union High School District:

Enrollment

- Enrollment Projections 2016-17 = 2,603
 - Change in enrollment from prior year = **-163**
 - CBEDS to P-2 ADA ratio = .935
 - Projected P-2 ADA = 2,433
 - Prior Year P-2 ADA = 2,587
 - Funded P-2 = 2,587

Revenue

- Local Control Funding Formula (LCFF) COLA of 0.00%; gap funding 54.84%; and an unduplicated pupil count of 35%
- New for NJUHSD this fiscal year is the **Basic Aid Supplemental Calculation** estimated at \$422,656; NJUHSD taxes are coming close to exceeding the State LCFF calculation. Based on the current tax estimate and because nearly \$8m in taxes are transferred from NJUHSD to the Muir and SAEL charter schools, NJUHSD has become eligible to receive a basic aid supplemental allocation.
- Federal funding is based on estimates provided by the State for consolidated application programs and based on SELPA guidance for Special Education
- Mandated Cost grant is included at \$56/ADA
- State Lottery
 - Unrestricted = \$140.00 per 15-16 annual attendance

- Restricted = \$41.00 per 15-16 annual attendance
- Interest based on trend analysis
- Special Education Entitlement:
 - SELPA income is based on May 2016 projection.
 - NPS (Non-Public School) reimbursed @ 65%
 - ESY (Extended Summer Year) reimbursed @ 100%
- Rent from SAEL and John Muir Charter: \$219,725
- Miscellaneous Facility Use Income: \$55,000 budgeted – all other reimbursement collected will be put back into facilities
- Internet use by feeder districts is estimated @ \$33,794
- Student Information System use by feeder districts is estimated at \$11.30 per CBEDS count
- Contributions to Restricted Programs include:
 - Special Education \$739,248
 - Special Education Transportation \$400,927
 - Home to School Transportation \$281,452

Expenses

- Salaries:
 - In addition to a negotiated 2.5% salary increase for teachers, confidential/management and a 5.5% salary increase for classified employees , appropriate step/column and longevity increases for certificated, classified, and management employees have been included.
- Benefits:
 - Certificated Health and Welfare Cap (Pays for Health, Dental, Vision and Life Insurance)

Employee Only	Employee+Spouse	Employee+Children	Employee+Family
\$707.65	\$1008.65	\$880.65	\$1085.65

- Classified Health and Welfare Cap (Pays for Health, Dental, Vision and Life Insurance)

Employee Only	Employee+Spouse	Employee+Children	Employee+Family
\$599.15	\$827.15	\$726.15	\$885.15

- STRS rate 12.58% (Increase of 17.2%)
- PERS rate 13.888% (Increase of 17.2%)
- PERS Employee Pick Up 0.00%
- OASDI 6.20%
- Medicare 1.45%
- Workers Comp Rate 1.09%
- State Unemployment Insurance 0.05%
- Cost of Certificated Retirees:

- Health Benefits \$135,918
- PARS Payment \$243,793 (Transfer from Fund 17)
- Utilities:
 - Electricity Based on current year trends**
 - Natural Gas Based on current year trends
 - Propane Based on current year trends
 - Garbage Based on current year trends
 - Water Based on current year trends
 - Sewer Based on current year trends
 - Telephone Based on current year trends

**LED Lighting project currently in progress will reflect an annual savings of approx. \$35,000
- Site Allocations:
 - Comprehensive Schools – based on projected CBEDS X \$105 (not including department and support services allocation). The site allocations are being funded at 40% level—budget reduction measure
 - Continuation & Independent Study programs – based on minimum levels of students X \$150. Site allocations are funded at 40% level
- Technology Budget
Includes operational expenses in addition to multi year lease commitments for replacement of computers:
 - Lease for Teacher Laptops \$52,254
 - Lease-NU & BR Digital Media Labs \$24,000

Summary of General Fund Budget

	Unrestricted	Restricted	Total
Beg Balance	\$4,582,247	\$710,272	\$5,292,518
Revenues	\$27,467,581	\$4,610,093	\$32,077,674
Expenditures	(\$23,331,220)	(\$9,072,929)	(\$32,404,150)
Contributions	(\$4,220,656)	\$4,220,656	
Excess/(Deficit)	(\$84,295)	(\$242,180)	(\$326,476)
Ending Balance	\$4,497,952	\$468,092	\$4,966,042

Changes to Ending Fund Balance

For the budget year, the unrestricted fund balance is projected to decrease by \$84,295. As a result of the continued reduction in expenditures and improving economy, the rate of deficit spending has decreased significantly.

Net Decrease in Unrestricted Fund Balance (\$84,295)

Reserves

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. Board Resolution No. 06-13/14 specifies a total of 8% in the unrestricted general fund balance.

UNRESTRICTED RESERVES

Components	15-16 Projected	16-17 Proposed	Difference
Revolving Cash	10,000	10,000	
TSA Clearing Account	76,857	76,857	
Designated Economic Uncertainties	941,027	972,125	
Nevada County Special Ed	1,600	1,096	
Accrued Vacation	88,351	88,351	
Prior Year Carry Over Sweep	480,872	480,872	
Mandated Costs One time	1,150,678	1,316,478	
Mandated Costs Ongoing	574,791	647,479	
Forest Reserve	9,169	9,169	
Star Testing	4,445	3,975	
Safety Credit	31,264	38,555	
Verizon Tower	98,434	118,495	
Facility Use Billing	329,198	347,698	
Medi-Cal Administrative Act	36,248	-	
Economic Impact Aide	122,100		
Undesignated	627,212	386,805	
TOTAL RESERVES	\$4,582,247	\$4,497,952	
Total Expenditures (Restricted and Unrestricted)	\$31,272,709	\$32,404,149	
% Reserve	14.65%	13.88%	

Adult Education Fund (#11)

The school fills many needs in the community such as a program for jail inmates to complete their high school diploma requirements or GED, programs for English language learners, and independent study classes for adult students to obtain a high school diploma. The community helps support these programs through financial support. The Adult Ed program also receives Federal grant support. The State budget proposal for 2016-2017 provides ongoing funding for Adult Education in the amount of \$295,506.

Cafeteria Fund (#13)

The Cafeteria Fund controls the food service operation of the District. In 1997-98 the CSEA proposed and the Board accepted an alternative to contracting out the management of food services. In 1998-99 the District acquired management of Food Services and the Cafeteria Fund. In 1999-2000 the Cafeteria Fund enjoyed an operating surplus for the first time in several years. The turnaround was due to increased productivity of cafeteria staff and more effective cafeteria management.

However, the trend did not continue. During the mid 2000s, the Cafeteria Fund experienced large deficits. Since the program changes in 2008 to the Nevada Union Cafeteria, the revenues have increased and the program has actually experienced a break-even point. However, for the prior two years and the budget year, as costs continue to increase and revenues decrease (declining enrollment), the Cafeteria Fund is projected to experience an annual deficit. The General Fund is expected to contribute \$114,471 in 2016-2017. The cost of food continues to increase dramatically while enrollment decline persists. The staff is diligently researching options to increase sales and to decrease costs.

Deferred Maintenance Fund (#14)

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

For many years, the State required districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures. In turn the State would match the amount. The Local Control Funding Formula (LCFF) eliminated State funding for deferred maintenance. The District will continue to fund deferred maintenance at the same rate: \$140,856 from the LCFF in lieu of the State contribution and a transfer from the General Fund in the amount of \$140,856.

All deferred maintenance projects are presented to the Board for consideration. The ending balance for this fund is predicted to be \$217,953.

Special Reserve Fund (#17)

The Special Reserve Fund is projecting a beginning fund balance of \$770,172 and an ending balance of \$533,378. This balance primarily consists of the projected payment for the 2013-2014 Public Agency Retirement System separation incentive in the original amount of \$1,218,960 and the third year’s payment of \$243,793.

Retiree Benefits Fund (#20)¹

This fund was established in 2000/2001 to account for the negotiated retiree funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998–2023) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year. These funds are used to provide post-retirement benefits for CSEA members.

Capital Facility Fund (#25)

The Capital Facilities Fund has reflected the transactions of two separate funds in the past.

The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The State Allocation Board approves periodic adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B construction index.

MAXIMUM FEE

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004²</u>	<u>2006</u>	<u>2008</u>	<u>2015</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97	3.36
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	0.47	0.54

¹ Transferred in 2005-2006 for Accounting Purposes only.

² The NJUHSD Board opted to not increase fees in 2004.

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees. The District did not do a study in 2012; the most recent study in 2014 resulted in an increased fee in January 2015.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. The State had matching funds for the 50/50 project and the received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year is now paid off; the final payment was made in July, 2014!

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

The projected fund balance on June 30, 2017, is \$920,538.

Special Building Fund (#40)

The Special Building Fund was established to provide funds for capital outlay purposes. The Proposition 39 Energy Funding and the Bear River High School controls project is reflected in this fund. Annually, the District receives proceeds from the City of Grass Valley Redevelopment Agency which are restricted for facility projects at the Park Avenue School site. The projected fund balance is \$432,377.

Bond, Interest, and Redemption Fund (#51)

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payment.

Fiduciary Type Agency Accounts

Agency accounts include the Student Activity accounts of the individual schools and the scholarship accounts. These accounts are custodial in nature and do not involve measurement of results in operations. Agency

Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted. See the section on Criteria and Standards in this report for a written explanation for any criterion in the 2016-2017 budget that does not meet the standards established by the State.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	24,642,784.00	0.00	24,642,784.00	25,152,481.00	0.00	25,152,481.00	2.1%
2) Federal Revenue		8100-8299	35,562.00	1,628,604.20	1,664,166.20	21,563.26	1,744,607.92	1,766,171.18	6.1%
3) Other State Revenue		8300-8599	1,945,457.00	921,443.65	2,866,900.65	1,128,651.00	1,086,458.00	2,215,109.00	-22.7%
4) Other Local Revenue		8600-8799	773,288.98	2,000,684.83	2,773,973.81	748,709.05	1,779,027.00	2,527,736.05	-8.9%
5) TOTAL REVENUES			27,397,091.98	4,550,732.68	31,947,824.66	27,051,404.31	4,610,092.92	31,661,497.23	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,785,344.05	2,363,956.87	13,149,300.92	10,969,546.72	2,594,789.41	13,564,336.13	3.2%
2) Classified Salaries		2000-2999	3,396,129.00	1,653,071.00	5,049,200.00	3,726,134.71	1,840,103.19	5,566,237.90	10.2%
3) Employee Benefits		3000-3999	4,672,314.23	1,435,527.35	6,107,841.58	4,925,426.30	1,516,198.43	6,441,624.73	5.5%
4) Books and Supplies		4000-4999	989,277.89	656,480.67	1,645,758.56	740,774.00	730,098.69	1,470,872.69	-10.6%
5) Services and Other Operating Expenditures		5000-5999	2,386,867.45	2,110,653.91	4,497,521.36	2,541,304.00	2,064,649.12	4,605,953.12	2.4%
6) Capital Outlay		6000-6999	50,138.03	32,532.00	82,670.03	17,000.00	0.00	17,000.00	-79.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	372,457.49	0.00	372,457.49	379,962.00	45,000.00	424,962.00	14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(158,277.70)	110,059.70	(48,218.00)	(171,631.65)	121,483.65	(50,148.00)	4.0%
9) TOTAL EXPENDITURES			22,494,250.44	8,362,281.50	30,856,531.94	23,128,506.08	8,912,322.49	32,040,828.57	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,902,841.54	(3,811,548.82)	1,091,292.72	3,922,898.23	(4,302,229.57)	(379,331.34)	-134.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	416,177.00	0.00	416,177.00	416,177.00	0.00	416,177.00	0.0%
b) Transfers Out		7600-7629	202,082.87	160,607.00	362,689.87	202,714.22	160,606.80	363,321.02	0.2%
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	(4,160,121.93)	4,160,121.93	0.00	(4,220,655.96)	4,220,655.96	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,946,027.80)	3,999,514.93	53,487.13	(4,007,193.18)	4,060,049.16	52,855.98	-1.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			956,813.74	187,966.11	1,144,779.85	(84,294.95)	(242,180.41)	(326,475.36)	-128.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,625,433.04	522,305.49	4,147,738.53	4,582,246.78	710,271.60	5,292,518.38	27.6%
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)			3,625,433.04	522,305.49	4,147,738.53	4,582,246.78	710,271.60	5,292,518.38	27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,625,433.04	522,305.49	4,147,738.53	4,582,246.78	710,271.60	5,292,518.38	27.6%
2) Ending Balance, June 30 (E + F1e)			4,582,246.78	710,271.60	5,292,518.38	4,497,951.83	468,091.19	4,966,043.02	-6.2%
Components of Ending Fund Balance									
a) Nonspendable			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	76,856.53	0.00	76,856.53	76,856.53	0.00	76,856.53	0.0%
b) Restricted		9740	0.00	710,271.60	710,271.60	0.00	468,091.19	468,091.19	-34.1%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,927,151.36	0.00	2,927,151.36	3,052,165.68	0.00	3,052,165.68	4.3%
Nevada County Sp Ed Services	0000	9780				1,096.00		1,096.00	
Accrued Vacation	0000	9780				88,351.25		88,351.25	
Forest Reserve	0000	9780				9,169.25		9,169.25	
2011/12 Carryover Sweep	0000	9780				480,871.91		480,871.91	
Mandate Cost One Time - 0600	0000	9780				1,316,477.89		1,316,477.89	
Mandate Cost Ongoing - 0601	0000	9780				647,476.00		647,476.00	
Safety Credits - 0640	0000	9780				38,555.00		38,555.00	
Star Testing - 0850	0000	9780				3,974.76		3,974.76	
Verizon Cell Tower - 0905	0000	9780				118,495.48		118,495.48	
Facility Use Billing - 0998	0000	9780				347,698.14		347,698.14	
Nevada County Sp Ed Services	0000	9780	1,600.00		1,600.00				
Accrued Vacation	0000	9780	88,351.25		88,351.25				
Forest Reserve	0000	9780	9,169.25		9,169.25				
2011/12 Carryover Sweep	0000	9780	480,871.91		480,871.91				

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)	
EIA - 0091	0000	9780	122,099.85		122,099.85				
Mandate Cost One Time - 0600	0000	9780	1,150,678.51		1,150,678.51				
Mandate Cost Ongoing - 0601	0000	9780	574,791.00		574,791.00				
Safety Credits - 0640	0000	9780	31,264.00		31,264.00				
Star Testing - 0850	0000	9780	4,444.76		4,444.76				
Verizon Cell Tower - 0905	0000	9780	98,434.48		98,434.48				
Medi-Cal Admin Act (MAA) - 0910	0000	9780	36,248.21		36,248.21				
Facility Use Billing - 0998	0000	9780	329,198.14		329,198.14				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	941,027.00	0.00	941,027.00	972,125.00	0.00	972,125.00	3.3%
Unassigned/Unappropriated Amount		9790	627,211.89	0.00	627,211.89	386,804.62	0.00	386,804.62	-38.3%

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

Description (G9 + H2) - (I6 + J2)	2015-16 Estimated Actuals		2016-17 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	0.00	0.00			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	0.00	0.00			

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment			8,108,564.00	0.00	8,108,564.00	9,308,738.00	0.00	9,308,738.00	14.8%
State Aid - Current Year			1,349,763.00	0.00	1,349,763.00	808,662.00	0.00	808,662.00	-40.1%
Education Protection Account State Aid - Current Year			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions			194,465.00	0.00	194,465.00	198,354.00	0.00	198,354.00	2.0%
Homeowners' Exemptions			6,031.00	0.00	6,031.00	8,138.00	0.00	8,138.00	34.9%
Timber Yield Tax			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes			19,885,629.00	0.00	19,885,629.00	20,185,589.00	0.00	20,185,589.00	1.5%
Secured Roll Taxes			351,546.00	0.00	351,546.00	370,861.00	0.00	370,861.00	5.5%
Unsecured Roll Taxes			6,190.00	0.00	6,190.00	4,016.00	0.00	4,016.00	-35.1%
Prior Years' Taxes			314,000.00	0.00	314,000.00	397,179.00	0.00	397,179.00	26.5%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)			1,788,594.00	0.00	1,788,594.00	1,850,163.00	0.00	1,850,163.00	3.4%
Community Redevelopment Funds (SB 617/699/1992)			131,904.00	0.00	131,904.00	131,904.00	0.00	131,904.00	0.0%
Penalties and interest from Delinquent Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			32,136,686.00	0.00	32,136,686.00	33,263,604.00	0.00	33,263,604.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		0000	(140,856.00)		(140,856.00)	(140,856.00)		(140,856.00)	0.0%
All Other LCFF Transfers - Current Year		All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes			(7,353,046.00)	0.00	(7,353,046.00)	(7,970,267.00)	0.00	(7,970,267.00)	8.4%
Property Taxes Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,642,784.00	0.00	24,642,784.00	25,152,481.00	0.00	25,152,481.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	814,468.00	814,468.00	0.00	994,289.00	994,289.00	22.1%
Special Education Discretionary Grants		8182	0.00	66,702.00	66,702.00	0.00	66,702.00	66,702.00	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	6,290.00	0.00	6,290.00	6,290.00	0.00	6,290.00	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		412,687.20	412,687.20		372,369.92	372,369.92	-9.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		86,643.00	86,643.00		86,643.00	86,643.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		12,500.00	12,500.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		64,251.00	64,251.00		64,251.00	64,251.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,272.00	171,353.00	200,625.00	15,273.26	160,353.00	175,626.26	-12.5%
TOTAL FEDERAL REVENUE			35,562.00	1,628,604.20	1,664,166.20	21,563.26	1,744,607.92	1,766,171.18	6.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
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	0.0%
Mandated Costs Reimbursements		8550	1,583,916.00	0.00	1,583,916.00	758,061.00	0.00	758,061.00	-52.1%
Lottery - Unrestricted and Instructional Materials		8560	353,165.00	120,104.00	473,269.00	362,214.00	106,077.00	468,291.00	-1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	45,000.00	45,000.00	New
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	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)	
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		449,288.00	449,288.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		93,391.65	93,391.65		0.00	0.00	-100.0%
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	8,376.00	707,948.00	716,324.00	8,376.00	486,093.00	494,469.00	-31.0%
TOTAL, OTHER STATE REVENUE			1,945,457.00	921,443.65	2,866,900.65	1,128,651.00	1,086,458.00	2,215,109.00	-22.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8650	310,811.00	0.00	310,811.00	336,410.00	0.00	336,410.00	8.2%
Leases and Rentals		8660	27,500.00	0.00	27,500.00	27,500.00	0.00	27,500.00	0.00%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Mitigation/Developer Fees		8689	5,419.00	0.00	5,419.00	0.00	0.00	0.00	-100.00%
All Other Fees and Contracts									
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	429,558.98	260,287.83	689,846.81	384,799.05	117,780.00	502,579.05	-27.1%
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	1,740,397.00		1,740,397.00		1,661,247.00	1,661,247.00	-4.5%
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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			773,288.98	2,000,684.83	2,773,973.81	748,709.05	1,779,027.00	2,527,736.05	-8.9%
TOTAL, REVENUES			27,397,091.98	4,550,732.68	31,947,824.66	27,051,404.31	4,610,092.92	31,661,497.23	-0.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,447,472.59	1,838,975.50	10,286,448.09	8,249,124.23	2,043,532.61	10,292,656.84	0.1%
Certificated Pupil Support Salaries		1200	1,000,980.41	220,575.54	1,221,555.95	1,210,533.27	253,741.85	1,464,275.12	19.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,089,839.05	207,154.06	1,296,993.11	1,197,482.87	223,191.95	1,420,674.82	9.5%
Other Certificated Salaries		1900	247,052.00	97,251.77	344,303.77	312,406.35	74,323.00	386,729.35	12.3%
TOTAL, CERTIFICATED SALARIES			10,785,344.05	2,363,956.87	13,149,300.92	10,969,546.72	2,594,789.41	13,564,336.13	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	510,893.00	1,086,917.00	1,597,810.00	495,126.39	1,210,732.30	1,705,858.69	6.8%
Classified Support Salaries		2200	619,714.00	401,647.00	1,021,361.00	666,189.79	467,622.83	1,133,812.62	11.0%
Classified Supervisors' and Administrators' Salaries		2300	385,568.00	90,837.00	476,405.00	413,698.24	97,298.51	510,996.75	7.3%
Clerical, Technical and Office Salaries		2400	1,696,366.00	73,214.00	1,769,580.00	1,940,829.03	63,993.55	2,004,822.58	13.3%
Other Classified Salaries		2900	183,588.00	456.00	184,044.00	210,291.26	456.00	210,747.26	14.5%
TOTAL, CLASSIFIED SALARIES			3,396,129.00	1,653,071.00	5,049,200.00	3,726,134.71	1,840,103.19	5,566,237.90	10.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,151,848.92	241,379.39	1,393,228.31	1,443,324.80	308,203.74	1,751,528.54	25.7%
PERS		3201-3202	523,659.68	306,813.77	830,473.45	444,501.69	254,130.81	698,692.50	-15.9%
OASDI/Medicare/Alternative		3301-3302	380,943.49	167,028.21	547,971.70	397,740.69	180,842.59	578,583.28	5.6%
Health and Welfare Benefits		3401-3402	1,854,141.00	642,089.00	2,496,230.00	1,935,702.33	702,493.50	2,638,195.83	5.7%
Unemployment Insurance		3501-3502	6,795.44	1,990.70	8,786.14	7,286.33	2,160.41	9,446.74	7.5%
Workers' Compensation		3601-3602	187,550.70	55,260.28	242,810.98	158,843.66	47,401.18	206,244.84	-15.1%
OPEB, Allocated		3701-3702	337,970.00	0.00	337,970.00	308,301.99	0.00	308,301.99	-8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	229,405.00	20,966.00	250,371.00	229,664.81	20,966.20	250,631.01	0.1%
TOTAL, EMPLOYEE BENEFITS			4,672,314.23	1,435,527.35	6,107,841.58	4,925,426.30	1,516,198.43	6,441,624.73	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,767.19	50,153.00	59,920.19	0.00	146,763.00	146,763.00	144.9%
Books and Other Reference Materials		4200	825.00	2,500.00	3,325.00	825.00	2,500.00	3,325.00	0.0%
Materials and Supplies		4300	728,732.70	574,827.67	1,303,560.37	577,303.00	578,835.69	1,156,138.69	-11.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	249,953.00	29,000.00	278,953.00	162,646.00	2,000.00	164,646.00	-41.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			989,277.89	656,480.67	1,645,758.56	740,774.00	730,098.69	1,470,872.69	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,636.00	176,492.20	294,128.20	112,609.00	143,296.36	255,905.36	-13.0%
Dues and Memberships		5300	16,652.00	0.00	16,652.00	16,652.00	0.00	16,652.00	0.0%
Insurance		5400 - 5450	205,672.00	4,800.00	210,472.00	205,672.00	4,800.00	210,472.00	0.0%
Operations and Housekeeping Services		5500	1,055,237.00	0.00	1,055,237.00	1,019,237.00	0.00	1,019,237.00	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	218,041.45	230,577.59	448,619.04	296,344.00	241,637.00	537,981.00	19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	688,069.00	1,696,444.12	2,384,513.12	838,130.00	1,672,575.76	2,510,705.76	5.3%
Communications		5900	85,560.00	2,340.00	87,900.00	52,660.00	2,340.00	55,000.00	-37.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,386,867.45	2,110,653.91	4,497,521.36	2,541,304.00	2,064,649.12	4,605,953.12	2.4%

Description	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	45,138.03	32,532.00	77,670.03	12,000.00	0.00	12,000.00	-84.6%
Equipment Replacement	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL CAPITAL OUTLAY	50,138.03	32,532.00	82,670.03	17,000.00	0.00	17,000.00	-79.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	8,268.00	0.00	8,268.00	8,268.00	0.00	8,268.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	345,962.00	0.00	345,962.00	365,903.00	0.00	365,903.00	5.8%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	45,000.00	45,000.00	New
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	5,781.00	0.00	5,781.00	5,781.00	0.00	5,781.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	12,446.49	0.00	12,446.49	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			372,457.49	0.00	372,457.49	379,952.00	45,000.00	424,952.00	14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(110,059.70)	110,059.70	0.00	(121,483.65)	121,483.65	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(48,218.00)	0.00	(48,218.00)	(50,148.00)	0.00	(50,148.00)	4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(158,277.70)	110,059.70	(48,218.00)	(171,631.65)	121,483.65	(50,148.00)	4.0%
TOTAL, EXPENDITURES			22,494,250.44	8,362,281.50	30,856,531.94	23,128,506.08	8,912,322.49	32,040,828.57	3.8%

Description	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	172,384.00	0.00	172,384.00	172,384.00	0.00	172,384.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	243,793.00	0.00	243,793.00	243,793.00	0.00	243,793.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	416,177.00	0.00	416,177.00	416,177.00	0.00	416,177.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	113,839.87	0.00	113,839.87	114,470.92	0.00	114,470.92	0.6%
Other Authorized Interfund Transfers Out	83,243.00	160,607.00	243,850.00	83,243.30	160,606.80	243,850.10	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	202,082.87	160,607.00	362,689.87	202,714.22	160,606.80	363,321.02	0.2%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,160,121.93)	4,160,121.93	0.00	(4,220,655.96)	4,220,655.96	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			(4,160,121.93)	4,160,121.93	0.00	(4,220,655.96)	4,220,655.96	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,946,027.60)	3,999,514.93	53,487.13	(4,007,193.18)	4,060,049.16	52,855.98	-1.2%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6264	Educator Effectiveness	200,000.00	80,700.00
6300	Lottery: Instructional Materials	370,309.37	287,432.37
7810	Other Restricted State	42,394.46	42,394.46
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	290.59	290.59
9010	Other Restricted Local	97,277.18	57,273.77
Total, Restricted Balance		710,271.60	468,091.19

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	16,110.00	16,110.00	0.0%
3) Other State Revenue		8300-8599	185,610.00	295,506.00	59.2%
4) Other Local Revenue		8600-8799	145,123.00	5,107.00	-96.5%
5) TOTAL REVENUES			346,843.00	316,723.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	161,354.00	218,185.80	35.2%
2) Classified Salaries		2000-2999	54,654.00	61,381.85	12.3%
3) Employee Benefits		3000-3999	46,385.08	56,766.93	22.4%
4) Books and Supplies		4000-4999	7,563.00	8,045.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	4,800.00	4,600.00	-4.2%
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	11,980.00	15,309.00	27.8%
9) TOTAL EXPENDITURES			286,736.08	364,288.58	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,106.92	(47,565.58)	-179.1%
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)			60,106.92	(47,565.58)	-179.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,172.61	115,279.53	108.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,172.61	115,279.53	108.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,172.61	115,279.53	108.9%
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	115,279.53	67,713.95	-41.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	16,110.00	16,110.00	0.0%
TOTAL, FEDERAL REVENUE			16,110.00	16,110.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	120.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	185,490.00	295,506.00	59.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			185,610.00	295,506.00	59.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	143,623.00	3,607.00	-97.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,123.00	5,107.00	-96.5%
TOTAL, REVENUES			346,843.00	316,723.00	-8.7%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	139,425.00	192,807.00	38.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,729.00	25,378.80	35.5%
Other Certificated Salaries		1900	3,200.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			161,354.00	218,185.80	35.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,778.00	8,621.87	10.8%
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	32,906.00	36,211.98	10.0%
Other Classified Salaries		2900	13,970.00	16,548.00	18.5%
TOTAL, CLASSIFIED SALARIES			54,654.00	61,381.85	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,957.08	27,449.29	61.9%
PERS		3201-3202	4,382.00	3,526.17	-19.5%
OASDI/Medicare/Alternative		3301-3302	6,476.00	7,492.93	15.7%
Health and Welfare Benefits		3401-3402	15,576.00	15,098.86	-3.1%
Unemployment Insurance		3501-3502	113.00	144.41	27.8%
Workers' Compensation		3601-3602	2,881.00	3,055.27	6.0%
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			46,385.08	56,766.93	22.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	500.00	1,600.00	220.0%
Books and Other Reference Materials		4200	700.00	0.00	-100.0%
Materials and Supplies		4300	6,363.00	6,445.00	1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,563.00	8,045.00	6.4%

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	700.00	500.00	-28.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	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	3,500.00	3,500.00	0.0%
Communications		5900	400.00	400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,800.00	4,600.00	-4.2%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,980.00	15,309.00	27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,980.00	15,309.00	27.8%
TOTAL EXPENDITURES			286,736.08	364,288.58	27.0%

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

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	60,675.61	67,713.95
9010	Other Restricted Local	54,603.92	0.00
Total, Restricted Balance		115,279.53	67,713.95

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	338,200.00	336,200.00	-0.6%
3) Other State Revenue		8300-8599	27,300.00	27,300.00	0.0%
4) Other Local Revenue		8600-8799	261,155.00	273,690.00	4.8%
5) TOTAL REVENUES			626,655.00	637,190.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	299,725.00	331,528.07	10.6%
3) Employee Benefits		3000-3999	103,480.00	84,977.95	-17.9%
4) Books and Supplies		4000-4999	276,179.67	270,500.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	23,938.79	23,810.00	-0.5%
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	36,238.00	34,839.00	-3.9%
9) TOTAL EXPENDITURES			739,561.46	745,655.02	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,906.46)	(108,465.02)	-3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,839.87	114,470.92	0.6%
b) Transfers Out		7600-7629	6,006.00	6,005.90	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			107,833.87	108,465.02	0.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,072.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,001.71	3,929.12	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,001.71	3,929.12	-56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,001.71	3,929.12	-56.4%
2) Ending Balance, June 30 (E + F1e)			3,929.12	3,929.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,200.00	1,200.00	0.0%
Stores		9712	2,729.12	2,729.12	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	338,200.00	336,200.00	-0.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			338,200.00	336,200.00	-0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	27,300.00	27,300.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,300.00	27,300.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	241,565.00	254,100.00	5.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	450.00	450.00	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	19,140.00	19,140.00	0.0%
TOTAL, OTHER LOCAL REVENUE			261,155.00	273,690.00	4.8%
TOTAL, REVENUES			626,655.00	637,190.00	1.7%

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	223,244.00	244,756.75	9.6%
Classified Supervisors' and Administrators' Salaries		2300	76,481.00	86,771.32	13.5%
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			299,725.00	331,528.07	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,712.00	31,210.95	-21.4%
OASDI/Medicare/Alternative		3301-3302	22,928.00	25,361.89	10.6%
Health and Welfare Benefits		3401-3402	36,554.00	24,625.68	-32.6%
Unemployment Insurance		3501-3502	150.00	165.76	10.5%
Workers' Compensation		3601-3602	4,136.00	3,613.67	-12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,480.00	84,977.95	-17.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,179.67	40,500.00	-1.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	235,000.00	230,000.00	-2.1%
TOTAL, BOOKS AND SUPPLIES			276,179.67	270,500.00	-2.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,788.79	1,900.00	-31.9%
Dues and Memberships		5300	50.00	50.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,700.00	8,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,100.00	5,100.00	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	7,200.00	7,200.00	0.0%
Communications		5900	100.00	860.00	760.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,938.79	23,810.00	-0.5%
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	36,238.00	34,839.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,238.00	34,839.00	-3.9%
TOTAL EXPENDITURES			739,561.46	745,655.02	0.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	113,839.87	114,470.92	0.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			113,839.87	114,470.92	0.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,006.00	6,005.90	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,006.00	6,005.90	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)			107,833.87	108,465.02	0.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	140,856.00	140,856.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,000.00	-50.0%
5) TOTAL REVENUES			142,856.00	141,856.00	-0.7%
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	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	245,815.00	305,000.00	24.1%
6) Capital Outlay		6000-6999	219,895.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			470,710.00	310,000.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(327,854.00)	(168,144.00)	-48.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,856.00	140,856.00	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			140,856.00	140,856.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(186,998.00)	(27,288.00)	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,239.12	245,241.12	-43.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,239.12	245,241.12	-43.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,239.12	245,241.12	-43.3%
2) Ending Balance, June 30 (E + F1e)			245,241.12	217,953.12	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	146,796.90	118,652.90	-19.2%
Deferred Maintenance	0000	9780		118,652.90	
Deferred Maintenance	0000	9780	146,796.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	140,856.00	140,856.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,856.00	140,856.00	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	2,000.00	1,000.00	-50.0%
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			2,000.00	1,000.00	-50.0%
TOTAL, REVENUES			142,856.00	141,856.00	-0.7%

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	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	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	85,815.00	35,000.00	-59.2%
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	160,000.00	270,000.00	68.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,815.00	305,000.00	24.1%
CAPITAL OUTLAY					
Land Improvements		6170	110,135.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	109,760.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,895.00	0.00	-100.0%
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			470,710.00	310,000.00	-34.1%

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	140,856.00	140,856.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,856.00	140,856.00	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)			140,856.00	140,856.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
8150	Ongoing & Major Maintenance Account (RMA: Education Cod	98,444.22	99,300.22
Total, Restricted Balance		98,444.22	99,300.22

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	5,000.00	7,000.00	40.0%
5) TOTAL REVENUES			5,000.00	7,000.00	40.0%
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)			5,000.00	7,000.00	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	243,793.00	243,793.00	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			(243,793.00)	(243,793.00)	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)			(238,793.00)	(236,793.00)	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,008,964.94	770,171.94	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,008,964.94	770,171.94	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,008,964.94	770,171.94	-23.7%
2) Ending Balance, June 30 (E + F1e)			770,171.94	533,378.94	-30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	680,543.20	436,750.20	-35.8%
PARS Payment	0000	9780		436,750.20	
PARS Payment	0000	9780	680,543.20		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	89,628.74	96,628.74	7.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	7,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	7,000.00	40.0%
TOTAL REVENUES			5,000.00	7,000.00	40.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,793.00	243,793.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			243,793.00	243,793.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(243,793.00)	(243,793.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,500.00	10.0%
5) TOTAL REVENUES			5,000.00	5,500.00	10.0%
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)			5,000.00	5,500.00	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,000.00	109,000.00	0.0%
b) Transfers Out		7600-7629	172,384.00	172,384.00	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			(63,384.00)	(63,384.00)	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)			(58,384.00)	(57,884.00)	-0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	684,507.96	626,123.96	-8.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			684,507.96	626,123.96	-8.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			684,507.96	626,123.96	-8.5%
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	626,123.96	568,239.96	-9.2%
	CSEA Retirement Health Benefits	0000		568,239.96	
	CSEA Retirement Health Benefits	0000	626,123.96		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,000.00	5,500.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,500.00	10.0%
TOTAL, REVENUES			5,000.00	5,500.00	10.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	172,384.00	172,384.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			172,384.00	172,384.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(63,384.00)	(63,384.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	255,000.00	255,000.00	0.0%
5) TOTAL REVENUES			255,000.00	255,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,833.00	8,899.05	-17.9%
3) Employee Benefits		3000-3999	5,058.00	3,961.29	-21.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	36,562.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			57,953.00	12,860.34	-77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			197,047.00	242,139.66	22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			197,047.00	242,139.66	22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	481,351.21	678,398.21	40.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			481,351.21	678,398.21	40.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			481,351.21	678,398.21	40.9%
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	678,398.21	920,537.87	35.7%
	0000	9780		920,537.87	
	0000	9780	678,398.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	250,000.00	250,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,000.00	255,000.00	0.0%
TOTAL, REVENUES			255,000.00	255,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,833.00	8,899.05	-17.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,833.00	8,899.05	-17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,684.00	1,235.90	-26.6%
OASDI/Medicare/Alternative		3301-3302	829.00	680.77	-17.9%
Health and Welfare Benefits		3401-3402	2,391.00	1,943.17	-18.7%
Unemployment Insurance		3501-3502	5.00	4.45	-11.0%
Workers' Compensation		3601-3602	149.00	97.00	-34.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,058.00	3,961.29	-21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	5,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,547.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,015.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,562.00	0.00	-100.0%
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			57,953.00	12,860.34	-77.8%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,180.00	6,000.00	-79.4%
5) TOTAL, REVENUES			29,180.00	6,000.00	-79.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,065.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	231,687.69	0.00	-100.0%
6) Capital Outlay		6000-6999	16,850.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			256,603.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,423.37)	6,000.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	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			5,000.00	5,000.00	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)			(222,423.37)	11,000.00	-104.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,800.58	432,377.21	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,800.58	432,377.21	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,800.58	432,377.21	-34.0%
2) Ending Balance, June 30 (E + F1e)			432,377.21	443,377.21	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			426,859.86	436,859.86	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,517.35	6,517.35	18.1%
Special Reserve	0000	9780		6,517.35	
Special Reserve	0000	9780	5,517.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	23,180.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,180.00	6,000.00	-79.4%
TOTAL, REVENUES			29,180.00	6,000.00	-79.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	8,065.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,065.68	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	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	200,731.69	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,956.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,687.69	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,850.00	0.00	-100.0%
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	15,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,850.00	0.00	-100.0%
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			256,603.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	5,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	5,000.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	426,859.86	436,859.86
Total, Restricted Balance		426,859.86	436,859.86

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	12,873.00	12,873.00	0.0%
4) Other Local Revenue		8600-8799	844,355.00	844,855.00	0.1%
5) TOTAL REVENUES			857,228.00	857,728.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,031,800.00	641,275.00	-37.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,031,800.00	641,275.00	-37.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,572.00)	216,453.00	-224.0%
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	15.30	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15.30)	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)			(174,587.30)	216,453.00	-224.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	791,860.25	617,272.95	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			791,860.25	617,272.95	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,860.25	617,272.95	-22.0%
2) Ending Balance, June 30 (E + F1e)			617,272.95	833,725.95	35.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	617,272.95	833,725.95	35.1%
Bond Payments	0000	9780		833,725.95	
Bond Payment	0000	9780	617,272.95		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,873.00	12,873.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,873.00	12,873.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	818,523.00	818,523.00	0.0%
Unsecured Roll		8612	16,789.45	18,823.00	12.1%
Prior Years' Taxes		8613	509.00	509.00	0.0%
Supplemental Taxes		8614	5,000.00	5,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,533.55	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			844,355.00	844,855.00	0.1%
TOTAL, REVENUES			857,228.00	857,728.00	0.1%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	526,800.00	441,275.00	-16.2%
Other Debt Service - Principal		7439	505,000.00	200,000.00	-60.4%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			1,031,800.00	641,275.00	-37.8%
TOTAL EXPENDITURES			1,031,800.00	641,275.00	-37.8%

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	15.30	0.00	-100.0%
(d) TOTAL, USES			15.30	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15.30)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,579.10	91,270.64	-3.5%
5) TOTAL REVENUES			94,579.10	91,270.64	-3.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	185,575.00	170,075.00	-8.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			185,575.00	170,075.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,995.90)	(78,804.36)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(90,995.90)	(78,804.36)	-13.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,365,738.55	1,274,742.65	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,365,738.55	1,274,742.65	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,365,738.55	1,274,742.65	-6.7%
2) Ending Net Position, June 30 (E + F1e)			1,274,742.65	1,195,938.29	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,274,742.65	1,195,938.29	-6.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,612.10	13,016.60	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	81,967.00	78,254.04	-4.5%
TOTAL, OTHER LOCAL REVENUE			94,579.10	91,270.64	-3.5%
TOTAL, REVENUES			94,579.10	91,270.64	-3.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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	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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	185,575.00	170,075.00	-8.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			185,575.00	170,075.00	-8.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			185,575.00	170,075.00	-8.4%

103

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%
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 + 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	94,579.10	91,270.64	-3.5%
5) TOTAL, REVENUES			94,579.10	91,270.64	-3.5%
B. EXPENSES (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		185,575.00	170,075.00	-8.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			185,575.00	170,075.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,995.90)	(78,804.36)	-13.4%
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%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	1,274,742.65	1,195,938.29
Total, Restricted Net Position		1,274,742.65	1,195,938.29

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)	2,582.73	2,582.73	2,695.59	2,433.00	2,433.00	2,582.73
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)	2,582.73	2,582.73	2,695.59	2,433.00	2,433.00	2,582.73
5. District Funded County Program ADA						
a. County Community Schools	1.13	1.13	1.13	1.00	1.00	1.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	38.05	38.05	38.05	39.00	39.00	39.00
d. Special Education Extended Year	4.04	4.04	4.04	4.00	4.00	4.00
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)	43.22	43.22	43.22	44.00	44.00	44.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,625.95	2,625.95	2,738.81	2,477.00	2,477.00	2,626.73
7. Adults in Correctional Facilities	3.68	3.68	3.68	3.00	3.00	3.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: District Office
Date: June 09, 2016

Place: Silver Springs High School
Date: June 15, 2016
Time: 06:00 PM

Adoption Date: June 29, 2016

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

Contact person for additional information on the budget reports:

Name: Karen Suenram
Title: Assistant Superintendent of Business

Telephone: 530-273-3351
E-mail: ksuenram@njuhsd.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 29, 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:	\$ <u>0.00</u>

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

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

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

Date of Meeting: Jun 29, 2016

For additional information on this certification, please contact:

Name: Karen Suenram

Title: Assistant Superintendent of Business

Telephone: 530-273-3351

E-mail: ksuenram@njuhsd.com

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.....	13,149,300.92	301	0.00	303	13,149,300.92	305	144,742.00		307	13,004,558.92	309
2000 - Classified Salaries	5,049,200.00	311	53,618.00	313	4,995,582.00	315	38,620.00		317	4,956,962.00	319
3000 - Employee Benefits	6,107,841.58	321	368,690.00	323	5,739,151.58	325	57,393.38		327	5,681,758.20	329
4000 - Books, Supplies Equip Replace. (6500)	1,850,758.56	331	2,103.00	333	1,648,655.56	335	83,008.00		337	1,565,647.56	339
5000 - Services... & 7300 - Indirect Costs	4,449,303.36	341	31,598.00	343	4,417,705.36	345	1,938,522.62		347	2,479,182.74	349
TOTAL					29,950,395.42	365			TOTAL	27,688,109.42	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	9,982,632.09 375
2. Salaries of Instructional Aides Per EC 41011.....		2100	1,261,992.00 380
3. STRS.....		3101 & 3102	1,030,201.76 382
4. PERS.....		3201 & 3202	226,934.17 383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	234,655.82 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	1,575,157.00 385
7. Unemployment Insurance.....		3501 & 3502	5,436.54 390
8. Workers' Compensation Insurance.....		3601 & 3602	150,353.00 392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	121,233.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			14,588,595.38 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			127,746.38 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			14,460,849.00 397
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.....			52.23%
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).....	50.00%
2. Percentage spent by this district (Part II, Line 15).....	52.23%
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).....	27,688,109.42
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,564,336.13	301	0.00	303	13,564,336.13	305	155,727.73		307	13,408,608.40	309
2000 - Classified Salaries	5,566,237.90	311	61,343.20	313	5,504,894.70	315	44,575.42		317	5,460,319.28	319
3000 - Employee Benefits	6,441,624.73	321	337,960.33	323	6,103,664.40	325	66,310.92		327	6,037,353.48	329
4000 - Books, Supplies Equip Replace. (6500)	1,475,872.69	331	2,044.63	333	1,473,828.06	335	186,008.00		337	1,287,820.06	339
5000 - Services... & 7300 - Indirect Costs	4,555,805.12	341	31,169.04	343	4,524,636.08	345	1,999,462.00		347	2,525,174.08	349
TOTAL					31,171,359.37	365			TOTAL	28,719,275.30	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		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		144,140.99
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		14,757,211.54
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		51.38%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	51.38%
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)	28,719,275.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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) 1,256,160.78
- 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) 22,712,211.72

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion-charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,162,718.78
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,074,267.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	200,809.07
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)	2,458,294.85
9. Carry-Forward Adjustment (Part IV, Line F)	6,582.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,464,876.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,878,384.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,292,619.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,743,718.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,320,188.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	29,298.00
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)	254,403.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	42,256.50
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)	3,430,457.99
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)	274,756.08
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	703,323.46
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)	28,969,407.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	8.49%
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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)	8.51%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,458,294.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>96,857.79</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(39,819.87)</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 (8.66%) times Part III, Line B18); zero if negative	<u>6,582.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.66%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.55%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,582.11</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,582.11</u>

Approved indirect cost rate: 8.66%
Highest rate used in any program: 9.55%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	380,284.20	32,403.00	8.52%
01	3327	61,386.00	5,316.00	8.66%
01	3410	124,566.00	10,787.00	8.66%
01	3550	53,614.00	5,121.00	9.55%
01	4035	79,692.00	6,951.00	8.72%
01	6512	187,814.38	14,419.00	7.68%
01	6520	116,669.00	10,104.00	8.66%
01	7220	65,600.00	5,680.00	8.66%
01	7370	85,421.65	7,970.00	9.33%
01	7810	80,184.00	5,290.00	6.60%
01	9010	1,753,213.81	6,018.70	0.34%
13	5310	701,355.00	36,238.00	5.17%

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	0.00		312,568.37	312,568.37
2. State Lottery Revenue	8560	353,165.00		120,104.00	473,269.00
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)		353,165.00	0.00	432,672.37	785,837.37
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	0.00		46,163.00	46,163.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	353,165.00			353,165.00
b. Services and Other Operating Expenditures (Resource 6300)	5100, 5710, 5800			16,200.00	16,200.00
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)		353,165.00	0.00	62,363.00	415,528.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	370,309.37	370,309.37
D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

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	31,219,221.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,628,604.20
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	29,298.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	77,154.03
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	12,446.49
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	362,689.87
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	80,184.00
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)				567,553.39
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		112,906.46
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)				29,135,970.68

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)		2,625.95
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,095.40
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.)	27,700,057.02	10,194.83
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)	27,700,057.02	10,194.83
B. Required effort (Line A.2 times 90%)	24,930,051.32	9,175.35
C. Current year expenditures (Line I.E and Line II.B)	29,135,970.68	11,095.40
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(46,218.00)				
Other Sources/Uses Detail					416,177.00	362,669.87	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,980.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	36,238.00	0.00				
Other Sources/Uses Detail					113,839.87	6,006.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,856.00	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	243,793.00		
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					109,000.00	172,384.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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 - Interfund 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	0.00	0.00	48,218.00	(48,218.00)	784,872.87	784,872.87	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(50,148.00)				
Other Sources/Uses Detail					416,177.00	363,321.02		
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	15,309.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	34,839.00	0.00				
Other Sources/Uses Detail					114,470.92	6,005.90		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,856.00	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	243,793.00		
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					109,000.00	172,384.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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	0.00	0.00	50,148.00	(50,148.00)	785,503.92	785,503.92		

BUDGET REVIEW

CRITERIA AND STANDARDS

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)	3,053.29	3,051.44	0.1%	Met
Second Prior Year (2014-15)				
District Regular	2,913.56	2,895.84		
Charter School				
Total ADA	2,913.56	2,895.84	0.6%	Met
First Prior Year (2015-16)				
District Regular	2,699.64	2,695.59		
Charter School		0.00		
Total ADA	2,699.64	2,695.59	0.2%	Met
Budget Year (2016-17)				
District Regular	2,582.73			
Charter School	0.00			
Total ADA	2,582.73			

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)	3,112	3,176	N/A	Met
Second Prior Year (2014-15)				
District Regular	2,984	2,938		
Charter School				
Total Enrollment	2,984	2,938	1.5%	Not Met
First Prior Year (2015-16)				
District Regular	2,822	2,807		
Charter School				
Total Enrollment	2,822	2,807	0.5%	Met
Budget Year (2016-17)				
District Regular	2,645			
Charter School				
Total Enrollment	2,645			

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)	2,955	3,176	93.0%
Second Prior Year (2014-15)			
District Regular	2,705	2,938	
Charter School			
Total ADA/Enrollment	2,705	2,938	92.1%
First Prior Year (2015-16)			
District Regular	2,583	2,807	
Charter School	0		
Total ADA/Enrollment	2,583	2,807	92.0%
Historical Average Ratio:			92.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.9%

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	2,433	2,645		
Charter School	0			
Total ADA/Enrollment	2,433	2,645	92.0%	Met
1st Subsequent Year (2017-18)				
District Regular	2,306	2,507		
Charter School				
Total ADA/Enrollment	2,306	2,507	92.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	2,248	2,443		
Charter School				
Total ADA/Enrollment	2,248	2,443	92.0%	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?

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)					
		Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population					
a. ADA (Funded) (Form A, lines A6 and C4)	2,738.81	2,626.73	2,477.00	2,350.00	
b. Prior Year ADA (Funded)		2,738.81	2,626.73	2,477.00	
c. Difference (Step 1a minus Step 1b)		(112.08)	(149.73)	(127.00)	
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.09%	-5.70%	-5.13%	
Step 2 - Change in Funding Level					
a. Prior Year LCFF Funding					
b1. COLA percentage (if district is at target)	Not Applicable				
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00	
c. Gap Funding (if district is not at target)					
d. Economic Recovery Target Funding (current year increment)					
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-4.09%	-5.70%	-5.13%	
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.09% to -3.09%	-6.70% to -4.70%	-6.13% to -4.13%	

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)	22,678,359.00	23,146,204.00	23,609,128.00	24,081,311.00
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)	32,136,686.00	33,263,604.00	32,821,797.00	32,480,542.00
District's Projected Change in LCFF Revenue:		3.51%	-1.33%	-1.04%
LCFF Revenue Standard:		-5.09% to -3.09%	-6.70% to -4.70%	-6.13% to -4.13%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The FCMAT LCFF v17.1b Calculator template with the May Revise COLA and Gap percentage projections incorporated.

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)	18,361,518.31	21,373,648.01	85.9%
Second Prior Year (2014-15)	18,012,951.53	21,058,733.26	85.5%
First Prior Year (2015-16)	18,853,787.28	22,494,250.44	83.8%
	Historical Average Ratio:		85.1%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	19,621,107.73	23,128,506.08	84.8%	Met
1st Subsequent Year (2017-18)	19,766,212.89	22,791,865.24	86.7%	Met
2nd Subsequent Year (2018-19)	20,041,728.98	23,131,058.33	86.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-4.09%	-5.70%	-5.13%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.09% to 5.91%	-15.70% to 4.30%	-15.13% to 4.87%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.09% to .91%	-10.70% to -.70%	-10.13% to -.13%

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)	1,664,166.20		
Budget Year (2016-17)	1,766,171.18	6.13%	Yes
1st Subsequent Year (2017-18)	1,805,140.00	2.21%	Yes
2nd Subsequent Year (2018-19)	1,850,322.00	2.50%	Yes

Explanation:
(required if Yes)

Federal Special Ed Revenues increase by \$180K in 2016-17. The Subsequent Years' percentages are within the Districts' Standard Percentage Range.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	2,866,900.65		
Budget Year (2016-17)	2,215,109.00	-22.74%	Yes
1st Subsequent Year (2017-18)	2,239,697.00	1.11%	Yes
2nd Subsequent Year (2018-19)	2,278,948.00	1.75%	Yes

Explanation:
(required if Yes)

One-time Mandate Cost revenue has declined for the Budget year. The Subsequent Years' percentages are within the Districts' Standard Percentage Range.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	2,773,973.81		
Budget Year (2016-17)	2,527,736.05	-8.88%	No
1st Subsequent Year (2017-18)	2,555,794.00	1.11%	Yes
2nd Subsequent Year (2018-19)	2,617,645.00	2.42%	Yes

Explanation:
(required if Yes)

The Subsequent Years' percentage are within the districts' Standard Percentage Range.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	1,645,758.56		
Budget Year (2016-17)	1,470,872.69	-10.63%	Yes
1st Subsequent Year (2017-18)	969,448.00	-34.09%	Yes
2nd Subsequent Year (2018-19)	1,031,254.00	6.38%	Yes

Explanation:
(required if Yes)

One-time Books and Supply expenditures are included in 2016-17 and 2018-19.

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

First Prior Year (2015-16)	4,497,521.36		
Budget Year (2016-17)	4,605,953.12	2.41%	Yes
1st Subsequent Year (2017-18)	4,485,288.00	-2.62%	No
2nd Subsequent Year (2018-19)	4,589,036.00	2.31%	Yes

Explanation:
(required if Yes)

One-time Services and Other Operating Expenditures are included in 2016-17 and 2018-19.

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)	7,305,040.66		
Budget Year (2016-17)	6,509,016.23	-10.90%	Met
1st Subsequent Year (2017-18)	6,600,631.00	1.41%	Met
2nd Subsequent Year (2018-19)	6,746,915.00	2.22%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	6,143,279.92		
Budget Year (2016-17)	6,076,825.81	-1.08%	Met
1st Subsequent Year (2017-18)	5,454,736.00	-10.24%	Met
2nd Subsequent Year (2018-19)	5,620,290.00	3.04%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	32,404,149.59	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	32,404,149.59	972,124.49	1,141,099.92	972,124.49

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	1,169,219.67	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)	1,081,014.52	1,125,189.74	1,030,655.74
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	426,254.62	627,211.89
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,081,014.52	1,551,444.36	1,657,867.63
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,097,086.86	29,730,323.43	31,219,221.81
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)	30,097,086.86	29,730,323.43	31,219,221.81
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.6%	5.2%	5.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.2%	1.7%	1.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(1,384,131.77)	21,916,630.01	6.3%	Not Met
Second Prior Year (2014-15)	588,242.00	21,361,688.46	N/A	Met
First Prior Year (2015-16)	956,813.74	22,696,333.31	N/A	Met
Budget Year (2016-17) (Information only)	(84,294.95)	23,331,220.30		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	4,887,981.04	4,421,322.81	9.5%	Not Met
Second Prior Year (2014-15)	3,155,772.51	3,037,191.04	3.8%	Not Met
First Prior Year (2015-16)	2,959,623.66	3,625,433.04	N/A	Met
Budget Year (2016-17) (Information only)	4,582,246.78			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

A transfer was made from Fund 01 to Fund 17 at year end in 2013-14.

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):	2,433	2,306	2,248
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	32,404,149.59	31,895,865.42	32,505,244.55
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	32,404,149.59	31,895,865.42	32,505,244.55
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	972,124.49	956,875.96	975,157.34
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	972,124.49	956,875.96	975,157.34

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)	972,125.00	956,876.00	975,158.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	386,804.62	832,951.88	483,790.33
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	96,628.74	96,628.74	96,628.74
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)	1,455,558.36	1,886,456.62	1,555,577.07
9. District's Budgeted Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	4.49%	5.91%	4.79%
District's Reserve Standard (Section 10B, Line 7):	972,124.49	956,875.96	975,157.34
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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)	(4,160,121.93)			
Budget Year (2016-17)	(4,220,655.96)	60,534.03	1.5%	Met
1st Subsequent Year (2017-18)	(4,220,665.96)	10.00	0.0%	Met
2nd Subsequent Year (2018-19)	(4,375,787.00)	155,121.04	3.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	416,177.00			
Budget Year (2016-17)	416,177.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	416,177.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	416,177.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	362,689.87			
Budget Year (2016-17)	363,321.02	631.15	0.2%	Met
1st Subsequent Year (2017-18)	363,321.02	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	363,321.02	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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)

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				
General Obligation Bonds	15	51-861X	51-7439	12,488,700
Supp Early Retirement Program	3	Fund 17	Fund 17	924,336
State School Building Loans				
Compensated Absences		01-8011	01-2XXX	107,367

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
Energy Loan	3			67,567
TOTAL:				13,587,970

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				
General Obligation Bonds	916,286	847,276	904,775	936,275
Supp Early Retirement Program	243,794	243,794	243,794	243,794
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Energy Loan	21,336	21,336	21,336	3,559
Total Annual Payments:	1,181,416	1,112,406	1,169,905	1,183,628
Has total annual payment increased over prior year (2015-16)?		No	No	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)

GO Bond payment is funded through the Bond Fund.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

--

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	685,091

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

2,232,936.00
571,992.00
Actuarial
Jun 08, 2015

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
419,002.00	419,002.00	419,002.00
308,301.99	209,647.00	161,829.00
308,301.99	209,647.00	161,829.00
46	36	28

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

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	147.6	146.7	143.7	141.7

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 09, 2015

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:

Nov 30, 2015

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:

Jan 13, 2016

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1.1%	1.1%	1.1%

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

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

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

Certificated (Non-management) - Other

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

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

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	111.7	111.7	111.7	111.7

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

For 2016/17 an increase of one work day and 5.5% salary schedule improvement are included in the Budget. NJUHSD no longer pays the employee portion of PERS retirement in 2016/17.

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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	20.9	20.9	20.9	20.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	0	0	0

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

- 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			

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	7,620	7,620	7,620
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

LONG-RANGE
FISCAL PLANNING

NEVADA UNION HIGH SCHOOL DISTRICT MULTI- YEAR PROJECTION

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California, the Nevada County Superintendent of Schools and the District's enrollment projections using a one-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Declining enrollment in Nevada County continues to be a challenge. District reserves have helped to mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue projections, expenditures, and services, while maintaining high standards in our instructional programs.

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	ADOPTED		
	ADOPTED 2017	2016 PROJECTED 2017/2018	PROJECTED 2018/2019
CALIFORNIA CPI	2.15%	2.26%	2.42%
STATUTORY COLA	0.00%	1.11%	2.42%
LCFF FUNDING GAP PERCENTAGE	54.84%	73.96%	41.22%
UNDUPLICATED COUNTS	35.00%	35.00%	35.00%
LOTTERY -UNRESTRICTED	140.00	140.00	140.00
LOTTERY -RESTRICTED	41.00	41.00	41.00
ENROLLMENT	2,645	2,507	2,443
PROJECTED P-2	2,477	2,350	2,292
FUNDED P-2	2,629	2,477	2,350
DIFFERENCE IN FUNDED P-2		(152)	(127)
SPECIAL ED INCOME	Per SELPA	Per SELPA	Prior Year
TRANSPORTATION INCOME	Prior Year	Prior Year	Prior Year
EXPENSES:			
TRANSP, SPEC ED, MAINT	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs
LCAP and Supplemental per Plan	Year One	Year Two	Year Three
RETIRES PER YEAR	1	1	1

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED BUDGETS

	ADOPTED 2016/2017	PROJECTED 2017/2018	PROJECTED 2018/2019
REVENUES:		<i>L.CFF Per Ed Code 47663</i>	<i>L.CFF Per Ed Code 47663</i>
Local Control Funding Formula	25,152,481	24,240,270	23,432,066
<i>LCFF Basic Aide Entitlement Ed Code 47663</i>		<i>1,069,687</i>	<i>1,579,207</i>
Federal Revenues	21,563	21,802	22,044
Other State Revenues	1,128,651	1,141,179	1,153,846
Other Local Revenues	748,709	757,020	775,340
TOTAL REVENUES	27,051,404	27,229,958	26,962,503
EXPENDITURES:			
Certificated Salaries	10,969,547	10,969,547	10,886,212
Step & Column 1.1%		120,665	119,748
<i>Declining Enrollment Reduction -- 3.0 FTE Positions</i>		<i>(204,000)</i>	
<i>Declining Enrollment Reduction -- 2.0 FTE Positions</i>			<i>(136,000)</i>
Classified Salaries	3,726,135	3,726,135	3,763,396
Step Increase 1%		37,261	37,634
Employee Benefits	4,925,426	4,925,426	5,116,605
Change in Benefits from Position & Salary Changes		(9,215)	4,276
<i>Increase in STRS 12.58%16-17;14.43%17-18;16.28%18-19</i>		<i>188,734</i>	<i>188,733</i>
<i>Increase in PERS 13.888%16-17;15.50%17-18;17.10%18-19</i>		<i>39,802</i>	<i>117,452</i>
<i>Reduction in Certificated Retiree Health Benefit Obligations</i>		<i>(28,142)</i>	<i>(56,328)</i>
Books and Supplies	740,774	414,611	425,059
Other Operating Expenses	2,541,304	2,397,721	2,450,950
Capital Outlay	17,000	5,000	5,000
Other Outgo	379,952	379,952	379,952
Direct Support/Indirect Costs	(171,632)	(171,632)	(171,632)
TOTAL EXPENDITURES	23,128,506	22,791,866	23,131,059
EXCESS (DEFICIENCY)	3,922,898	4,438,092	3,831,444
<u>Interfund Transfers</u>			
a) Transfers In	416,177	416,177	416,177
b) Transfers Out	(202,714)	(202,714)	(202,714)
<u>Other Sources/Uses</u>			
a) & b) Sources / Uses			
Contributions	(4,220,656)	(4,220,656)	(4,375,787)
TOTAL OTHER FINANCING	(4,007,193)	(4,007,193)	(4,162,324)
COST OF SALARY INCREASE: Certificated	SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE)			
IN FUND BALANCE	(84,295)	430,899	(330,880)
PROJECTED BEGINNING FUND BALANCE - JULY 1	4,582,247	4,497,952	4,928,851
ENDING FUND BALANCE PROJECTED	4,497,952	4,928,851	4,597,972
Components of Ending Fund Balance			
Revolving Cash	10,000	10,000	10,000
Prepaid Expenditures	-		
TSA Clearing Fund	76,856	76,856	76,856
Legally Restricted			
Designated for Economic Uncertainties- 3%	972,125	956,876	975,158
<u>Other Designations:</u>			
Accrued Vacation	88,351	88,351	88,351
Forest Reserve	9,169	9,169	9,169
2011-12 Carry Over Sweep	480,872	480,872	480,872
Nevada County Sp Ed Services	1,096	1,096	1,096
One-time Reimbursements Mandated Costs	1,316,478	1,316,478	1,316,478
Star Testing	3,974	3,974	3,974
Safety Credits	38,555	38,555	38,555
Mandated Costs Block Grant	647,479	647,479	647,479
Facility Use Billing	347,698	347,698	347,698
Verizon Tower	118,495	118,495	118,495
Undesignated Amount	386,804	832,952	483,791
Total Reserves	4,497,952	4,928,851	4,597,972

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

	RESTRICTED ADOPTED 2016/2017	RESTRICTED 2017/2018	RESTRICTED 2018/2019
REVENUES:			
Local Control Funding Formula	-	-	-
Federal Revenues	1,744,608	1,783,338	1,828,278
Other State Revenues	1,086,458	1,098,518	1,125,102
Other Local Revenues	1,779,027	1,798,774	1,842,305
TOTAL REVENUES	4,610,093	4,680,630	4,795,685
EXPENDITURES:			
Certificated Salaries	2,594,789	2,594,789	2,543,332
Step & Column 1.1%		28,543	27,977
<i>Common Core Coach Position</i>		<i>(80,000)</i>	
Classified Salaries	1,840,103	1,840,103	1,858,504
Step Increase 1%		18,401	18,585
Employee Benefits	1,516,198	1,516,198	1,574,956
Statutory benefits on salary changes		(8,264)	13,969
<i>Increase in STRS 12.58%16-17;14.43%17-18;16.28%18-19</i>		<i>46,132</i>	<i>46,132</i>
<i>Increase in PERS 13.888%16-17;15.50%17-18;17.10%18-19</i>		<i>20,890</i>	<i>61,646</i>
Books and Supplies	730,099	554,837	606,195
Other Operating Expenses	2,064,649	2,087,567	2,138,086
Capital Outlay	-	-	-
Other Outgo	45,000	-	-
Direct Support/Indirect Costs	121,484	121,484	121,484
TOTAL EXPENDITURES	8,912,322	8,740,679	9,010,865
EXCESS (DEFICIENCY)	(4,302,229)	(4,060,049)	(4,215,180)
OTHER FINANCING SOURCES/USES			
<u>Interfund Transfers</u>			
a) Transfers In			
b) Transfers Out	(160,607)	(160,607)	(160,607)
<u>Other Sources/Uses</u>			
a) Sources			
b) Uses			
Contributions	4,220,656	4,220,656	4,375,787
TOTAL OTHER FINANCING SOURCES / USES	4,060,049	4,060,049	4,215,180
COST OF SALARY INCREASE: Certificated	SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE) IN FUND BALANCE	(242,180)	(0)	0
BEGINNING FUND BALANCE			
July 1 Balance	710,272	468,092	468,092
Ending Balance (per unaudited actuals)	468,092	468,092	468,092
Components of Ending Fund Balance			
Revolving Cash			
Stores			
Prepaid Expenditures			
Legally Restricted	468,092	468,092	468,092
Designated for Economic Uncertainties- 3.5%			
Other Designations:			
Nevada County special ed services			
Undesignated Amount	-	(0)	(0)
Fund Balance	468,092	468,092	468,092

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS
UNRESTRICTED AND RESTRICTED BUDGETS

	2016/2017 ADOPTED	2017/2018 PROJECTED	2018/2019 PROJECTED
REVENUES:			
Local Control Funding Formula	25,152,481	24,240,270	23,432,066
<i>LCFF Basic Aide Entitlement Ed Code 47663</i>		<i>1,069,687</i>	<i>1,579,207</i>
Federal Revenues	1,766,171	1,805,141	1,850,323
Other State Revenues	2,215,109	2,239,697	2,278,948
Other Local Revenues	2,527,736	2,555,794	2,617,644
TOTAL REVENUES	31,661,497	31,910,588	31,758,188
EXPENDITURES:			
Certificated Salaries	13,564,336	13,564,336	13,429,544
Step & Column 1.1%		149,208	147,725
	-	-	
<i>Common Core Coach</i>		<i>(80,000)</i>	
<i>Declining Enrollment Reduction -- 3.0 FTE Teachers</i>		<i>(204,000)</i>	
<i>Declining Enrollment Reduction -- 2.0 FTE Teachers</i>			<i>(136,000)</i>
Classified Salaries	5,566,238	5,566,238	5,621,900
Step Increase 1%		55,662	56,219
Employee Benefits	6,441,624	6,441,624	6,691,561
Change in Benefits from Position & Salary Changes		(17,479)	18,245
<i>Increase in STRS 12.58%16-17;14.43%17-18;16.28%18-19</i>		<i>234,866</i>	<i>234,865</i>
<i>Increase in PERS 13.888%16-17;15.50%17-18;17.10%18-19</i>		<i>60,692</i>	<i>179,098</i>
<i>Reduction in Certificated Retiree Health Benefit Obligations</i>		<i>(28,142)</i>	<i>(56,328)</i>
Books and Supplies (increase by Calif CPI)	1,470,873	969,448	1,031,254
Other Operating Expenses (increase by Calif CPI)	4,605,953	4,485,288	4,589,036
Capital Outlay (increase by Calif CPI)	17,000	5,000	5,000
Other Outgo	424,952	379,952	379,952
Direct Support/Indirect Costs	(50,148)	(50,148)	(50,148)
TOTAL EXPENDITURES	32,040,828	31,532,545	32,141,924
EXCESS (DEFICIENCY)	(379,331)	378,043	(383,736)
OTHER FINANCING SOURCES/USES			
<u>Interfund Transfers</u>			
a) Transfers In	416,177	416,177	416,177
b) Transfers Out	(363,321)	(363,321)	(363,321)
<u>Other Sources/Uses</u>			
a) & b) Sources / Uses			
Contributions	-	-	-
TOTAL OTHER FINANCING	52,856	52,856	52,856
NET INCREASE (DECREASE)			
IN FUND BALANCE	(326,475)	430,899	(330,880)
BEGINNING FUND BALANCE - JULY 1	5,292,519	4,966,044	5,396,943
ENDING FUND BALANCE PROJECTED	4,966,044	5,396,943	5,066,063
Components of Ending Fund Balance			
Revolving Cash	10,000	10,000	10,000
Prepaid Expenditures	-	-	-
TSA Clearing Fund	76,856	76,856	76,856
Legally Restricted	468,092	468,092	468,092
Designated for Economic Uncertainties- 3%	972,125	956,876	975,158
Other Designations:			
Accrued Vacation	88,351	88,351	88,351
Forest Reserve	9,169	9,169	9,169
Categorical Sweeps	480,872	480,872	480,872
Nevada County Sp Ed Services	1,096	1,096	1,096
One-time Reimbursements Mandated Costs	1,316,478	1,316,478	1,316,478
Star Testing	3,974	3,974	3,974
Energy Grant	38,555	38,555	38,555
Mandated Cost Block Grant	647,479	647,479	647,479
Facility Use Billing	347,698	347,698	347,698
Verizon Tower	118,495	118,495	118,495
Undesignated Amount	386,804	832,952	483,790
Total Reserves	4,966,044	5,396,943	5,066,063

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	25,152,481.00	0.63%	25,309,957.00	-1.18%	25,011,273.00
2. Federal Revenues	8100-8299	21,563.26	1.11%	21,802.00	1.11%	22,044.00
3. Other State Revenues	8300-8599	1,128,651.00	1.11%	1,141,179.00	1.11%	1,153,846.00
4. Other Local Revenues	8600-8799	748,709.05	1.11%	757,020.00	2.42%	775,340.00
5. Other Financing Sources						
a. Transfers In	8900-8929	416,177.00	0.00%	416,177.00	0.00%	416,177.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,220,655.96)	0.00%	(4,220,655.96)	3.68%	(4,375,787.00)
6. Total (Sum lines A1 thru A5c)		23,246,925.35	0.77%	23,425,479.04	-1.80%	23,002,893.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,969,546.72		10,886,211.72
b. Step & Column Adjustment				120,665.00		119,748.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(204,000.00)		(136,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,969,546.72	-0.76%	10,886,211.72	-0.15%	10,869,959.72
2. Classified Salaries						
a. Base Salaries				3,726,134.71		3,763,395.71
b. Step & Column Adjustment				37,261.00		37,634.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,726,134.71	1.00%	3,763,395.71	1.00%	3,801,029.71
3. Employee Benefits	3000-3999	4,925,426.30	3.88%	5,116,605.46	4.97%	5,370,739.55
4. Books and Supplies	4000-4999	740,774.00	-44.03%	414,611.00	2.52%	425,059.00
5. Services and Other Operating Expenditures	5000-5999	2,541,304.00	-5.65%	2,397,721.00	2.22%	2,450,950.00
6. Capital Outlay	6000-6999	17,000.00	-70.59%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	379,952.00	0.00%	379,952.00	0.00%	379,952.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(171,631.65)	0.00%	(171,631.65)	0.00%	(171,631.65)
9. Other Financing Uses						
a. Transfers Out	7600-7629	202,714.22	0.00%	202,714.22	0.00%	202,714.22
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)		23,331,220.30	-1.44%	22,994,579.46	1.48%	23,333,772.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(84,294.95)		430,899.58		(330,879.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,582,246.78		4,497,951.83		4,928,851.41
2. Ending Fund Balance (Sum lines C and D1)		4,497,951.83		4,928,851.41		4,597,971.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	86,856.53		86,856.53		86,856.53
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	3,052,165.68		3,052,167.00		3,052,167.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	972,125.00		956,876.00		975,158.00
2. Unassigned/Unappropriated	9790	386,804.62		832,951.88		483,790.33
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,497,951.83		4,928,851.41		4,597,971.86

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	972,125.00		956,876.00		975,158.00
c. Unassigned/Unappropriated	9790	386,804.62		832,951.88		483,790.33
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	96,628.74		96,628.74		96,628.74
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,455,558.36		1,886,456.62		1,555,577.07

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.

FY2017-18 includes a reduction of 3.0 FTE Certificated and FY2018-19 projects a reduction of 2.0 FTE.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,744,607.92	2.22%	1,783,338.00	2.52%	1,828,278.00
3. Other State Revenues	8300-8599	1,086,458.00	1.11%	1,098,518.00	2.42%	1,125,102.00
4. Other Local Revenues	8600-8799	1,779,027.00	1.11%	1,798,774.00	2.42%	1,842,305.00
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	4,220,655.96	0.00%	4,220,655.96	3.68%	4,375,787.00
6. Total (Sum lines A1 thru A5c)		8,830,748.88	0.80%	8,901,285.96	3.04%	9,171,472.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,594,789.41		2,543,332.41
b. Step & Column Adjustment				28,543.00		27,977.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(80,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,594,789.41	-1.98%	2,543,332.41	1.10%	2,571,309.41
2. Classified Salaries						
a. Base Salaries				1,840,103.19		1,858,504.19
b. Step & Column Adjustment				18,401.00		18,585.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,840,103.19	1.00%	1,858,504.19	1.00%	1,877,089.19
3. Employee Benefits	3000-3999	1,516,198.43	3.88%	1,574,955.56	7.73%	1,696,702.60
4. Books and Supplies	4000-4999	730,098.69	-24.01%	554,837.00	9.26%	606,195.00
5. Services and Other Operating Expenditures	5000-5999	2,064,649.12	1.11%	2,087,567.00	2.42%	2,138,086.00
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	45,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	121,483.65	0.00%	121,483.00	0.00%	121,483.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	160,606.80	0.00%	160,606.80	0.00%	160,606.80
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)		9,072,929.29	-1.89%	8,901,285.96	3.04%	9,171,472.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(242,180.41)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		710,271.60		468,091.19		468,091.19
2. Ending Fund Balance (Sum lines C and D1)		468,091.19		468,091.19		468,091.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	468,091.19		468,091.19		468,091.19
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		468,091.19		468,091.19		468,091.19
(Line D3f must agree with line D2)						

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCPFF/Revenue Limit Sources	8010-8099	25,152,481.00	0.63%	25,309,957.00	-1.18%	25,011,273.00
2. Federal Revenues	8100-8299	1,766,171.18	2.21%	1,805,140.00	2.50%	1,850,322.00
3. Other State Revenues	8300-8599	2,215,109.00	1.11%	2,239,697.00	1.75%	2,278,948.00
4. Other Local Revenues	8600-8799	2,527,736.05	1.11%	2,555,794.00	2.42%	2,617,645.00
5. Other Financing Sources						
a. Transfers In	8900-8929	416,177.00	0.00%	416,177.00	0.00%	416,177.00
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)		32,077,674.23	0.78%	32,326,765.00	-0.47%	32,174,365.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,564,336.13		13,429,544.13
b. Step & Column Adjustment				149,208.00		147,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(284,000.00)		(136,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,564,336.13	-0.99%	13,429,544.13	0.09%	13,441,269.13
2. Classified Salaries						
a. Base Salaries				5,566,237.90		5,621,899.90
b. Step & Column Adjustment				55,662.00		56,219.00
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	5,566,237.90	1.00%	5,621,899.90	1.00%	5,678,118.90
3. Employee Benefits	3000-3999	6,441,624.73	3.88%	6,691,561.02	5.62%	7,067,442.15
4. Books and Supplies	4000-4999	1,470,872.69	-34.09%	969,448.00	6.38%	1,031,254.00
5. Services and Other Operating Expenditures	5000-5999	4,605,953.12	-2.62%	4,485,288.00	2.31%	4,589,036.00
6. Capital Outlay	6000-6999	17,000.00	-70.59%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	424,952.00	-10.59%	379,952.00	0.00%	379,952.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,148.00)	0.00%	(50,148.65)	0.00%	(50,148.65)
9. Other Financing Uses						
a. Transfers Out	7600-7629	363,321.02	0.00%	363,321.02	0.00%	363,321.02
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)		32,404,149.59	-1.57%	31,895,865.42	1.91%	32,505,244.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(326,475.36)		430,899.58		(330,879.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,292,518.38		4,966,043.02		5,396,942.60
2. Ending Fund Balance (Sum lines C and D1)		4,966,043.02		5,396,942.60		5,066,063.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	86,856.53		86,856.53		86,856.53
b. Restricted	9740	468,091.19		468,091.19		468,091.19
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	3,052,165.68		3,052,167.00		3,052,167.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	972,125.00		956,876.00		975,158.00
2. Unassigned/Unappropriated	9790	386,804.62		832,951.88		483,790.33
f. Total Components of Ending Fund Balance		4,966,043.02		5,396,942.60		5,066,063.05
(Line D3f must agree with line D2)						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	972,125.00		956,876.00		975,158.00
c. Unassigned/Unappropriated	9790	386,804.62		832,951.88		483,790.33
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	96,628.74		96,628.74		96,628.74
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,455,558.36		1,886,456.62		1,555,577.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.49%		5.91%		4.79%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		2,433.00		2,306.00		2,248.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		32,404,149.59		31,895,865.42		32,505,244.55
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)		32,404,149.59		31,895,865.42		32,505,244.55
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		972,124.49		956,875.96		975,157.34
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		972,124.49		956,875.96		975,157.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES