CONTINUING DISCLOSURE REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2016

MONTEREY PENINSULA
UNIFIED SCHOOL DISTRICT

1. Election of 2010 General Obligation Bonds, Series A
2. Election of 2010 General Obligation Bonds, Series B
3. Election of 2010 General Obligation Bonds, Series C
4. 2016 General Obligation Refunding Bonds

February 24, 2017

Prepared by:
PiperJaffray
2321 Rosecrans Avenue, Suite 3200
El Segundo, CA 90245

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Outstanding District Indebtedness

The District's outstanding indebtedness information is contained in the Audited Financial Statements for the fiscal year ended June 30, 2016, attached hereto as Appendix A.

Summary of Financial Information on Revenues, Expenditures and Fund Balances for the District's General Fund

The District's financial information is contained in the Audited Financial Statements for the fiscal year ended June 30, 2016 and Adopted Budget for fiscal year 2016-17, attached hereto as Appendix A and Appendix B, respectively.

State Funding Received by the District for the Last Completed Fiscal Year

Information relating to State funding received by the District is contained in the audited financial statements for the fiscal year ended June 30, 2016, attached hereto as Appendix A.

Average Daily Attendance of the District for the Last Completed Fiscal Year

Fiscal Year	Average Daily Attendance (1)
2015-16	9,222

Note: (1) The Average Daily Attendance is rounded to the nearest whole number.

Source: The District.

Assessed Valuation

Fiscal Year	Local Secured	Utility	Unsecured	Total
2015-16	$10,111,177,001	$450,500	$657,310,472	$10,768,937,973
2016-17	10,742,205,007	296,800	672,710,244	11,415,212,051

Source: California Municipal Statistics, Inc.

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Secured Tax Charges and Delinquencies

2015-16 Secured Tax Charge and Delinquency

Secured Tax Charge (1)	Amt. Del. June 30	% Del. June 30
$34,876,599.00	$315,613.15	0.90%

(1) 1% General Fund apportionment.
Source: California Municipal Statistics

Audited Financial Statements

The Audited Financial Statements for the fiscal year ended June 30, 2016 are attached hereto as Appendix A.

Adopted Budget

The Adopted Budget for the fiscal year 2016-17 is attached hereto as Appendix B.

This Annual Report is provided solely pursuant to the District's Continuing Disclosure Agreements in connection with the above referenced financings. The filing of this Annual Report does not constitute or imply any representation (i) that all of the information provided is material to investors, (ii) regarding any other financial, operating or other information about the District or the above referenced financings, or (iii) that no changes, circumstances or events have occurred since the end of the fiscal year to which this Annual Report relates (other than as contained in this Annual Report), or any other date specified with respect to any of the information contained in this Annual Report, or that no other information exists, which may have a bearing on the security for the above referenced financings or an investor's decision to buy, sell, or hold the above referenced financings.

No statement in this Annual Report should be construed as a prediction or representation about future financial performance of the District. Some of information obtained through third party sources, are believed by the District to be reliable, but has not been independently verified by the District and is not guaranteed as to accuracy by the District. There can be no assurance as to the accuracy of such information and inquiries concerning the scope and methodology of procedures carried out to complete such information should be directed to the third party providers.

Dated: February 24, 2017

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT

Appendix A – Audited Financial Statements

MONTEREY PENINSULA
UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
June 30, 2016

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2016
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MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT

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WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2016
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MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT

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WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Monterey Peninsula Unified School District
Monterey, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Monterey Peninsula Unified School District, as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise Monterey Peninsula Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Monterey Peninsula Unified School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 11 and the Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, the Schedule of Other Postemployment Benefits (OPEB) Funding Progress, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 56 to 61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Monterey Peninsula Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditure of federal awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

(Continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2016 on our consideration of Monterey Peninsula Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Monterey Peninsula Unified School District's internal control over financial reporting and compliance.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

Monterey Peninsula Unified School District

Members of the Board:
Tom Jennings
Dr. Jonathan Hill
Timothy Chaney
Debra Gramespacher
Dr. Bettye Lusk
Alana Myles
Wendy Root Askew

MANAGEMENT'S DISCUSSION AND ANALYSIS

Monterey Peninsula Unified School District (the "District") is the largest unified school district in Monterey County. The District currently operates 26 schools, consisting of 11 elementary schools, 3 middle schools, 3 comprehensive high schools, 1 continuation high school, 1 ROC/P, 1 adult school, 2 child development centers, 1 middle school Community Day School, 1 high school Community Day School, 1 independent study center and 1 dependent charter school.

As of June 30, 2016, the District budget included 664 certificated full-time equivalents (FTE) and 589 classified FTE.

For the 2015-16 school year the District's October enrollment was 9,711, a decrease of 90 over the 2014-2015 year. The Dual Language Academy of the Monterey Peninsula's October enrollment was 416. More than 65 percent of the District's students are eligible for free and reduced priced meals. The District serves a diverse student population and students speak more than 46 languages.

Mission Statement
The Mission Statement adopted by the Board of Trustees for Monterey Peninsula Unified School District on June 16, 2003 states:

> *Through dynamic, engaging learning experiences and collaborative partnerships within our diverse coastal community, the Monterey Peninsula Unified School District ensures that each student will attain the intellectual, social and personal knowledge to passionately seek the challenges of the future.*

The Mission Statement is the basis and guiding principle of the District.

Overview of the Financial Statements

This annual report consists of three parts: management's discussion and analysis, basic financial statements and required supplementary information.

Statement of Net Position

Net position, the difference between assets plus deferred outflows and liabilities plus deferred inflows, is one indicator of the District's financial position. Financial position can be used to assess whether a district's financial health is improving or declining over time. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The District's net position as of June 30, 2016, is $(24,381,549). This amount includes the value of the land, buildings, and equipment (less depreciation) owned by the District as well as all liabilities. The decrease in net position from June 30, 2015, to June 30, 2016, is due to Governmental Accounting Standards Board (GASB) Statement 68 which requires the District to recognize the long-term obligation for pension benefits as a liability.

Statement of Net Position

	30-Jun-15	30-Jun-16
Assets	$ 150,381,369	$ 146,293,485
Deferred Outflows of Resources	$ 6,077,780	$ 9,018,236
Liabilities	$ 157,821,514	$ 168,571,270
Deferred Inflows of Resources	$ 21,181,250	$ 11,122,000
Total net position	**$ (22,543,615)**	**$ (24,381,549)**

GASB Statements 68 & 71, Accounting and Financial Reporting for Pensions, represent a major change to financial reporting for local governments. In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68 (GASB 68), Accounting and Financial Reporting for Pensions, which became effective for years beginning after June 15, 2014. GASB 68 requires all public employers that employ individuals covered by defined benefit pensions to recognize the long-term pension liability on their financial statements. The net pension liability balance as of June 30, 2016 is $87,609,734.

Statement of Activities

All the current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid. The Statement of Activities for the 2015-16 year shows the District's change in net position as $(1,837,934) for all operations of the District.

Statement of Activities

	30-Jun-15	30-Jun-16
Program Revenues	$ 31,482,604	$ 29,250,027
General Revenues	$ 87,614,326	$ 101,017,566
Expenses	$ 116,252,720	$ 132,105,527
Change in net position	**$ 2,844,210**	**$ (1,837,934)**

Capital Assets

Capital assets as of June 30, 2016, are $94,873,419. This represents a decrease of $748,606 over the prior year. This decrease is primarily due to accumulated depreciation.

Long-Term Debt

The Long-term debt as of June 30, 2016, is $158,577,342. This represents an increase of $15,713,077 over the prior year. The increase is due to the California Energy Commission Solar loan at zero percent and GASB 68 which requires the District to recognize the long-term obligation for pension benefits.

Financial Condition of the General Fund

The 2015-16 General Fund ending fund balance is $17,962,785. The district did not deficit spend in 2015-16 due to one-time monies. The District is fiscally solvent and has met the minimum reserve requirement of 3 percent.

Summary of Financial Operations

	30-Jun-15	30-Jun-16
Revenues	$ 105,649,236	$ 115,981,177
Expenditures	$ (106,390,711)	$ (113,222,975)
Net change in fund balance	**$ (741,475)**	**$ 2,758,202**

Change in Fund Balance

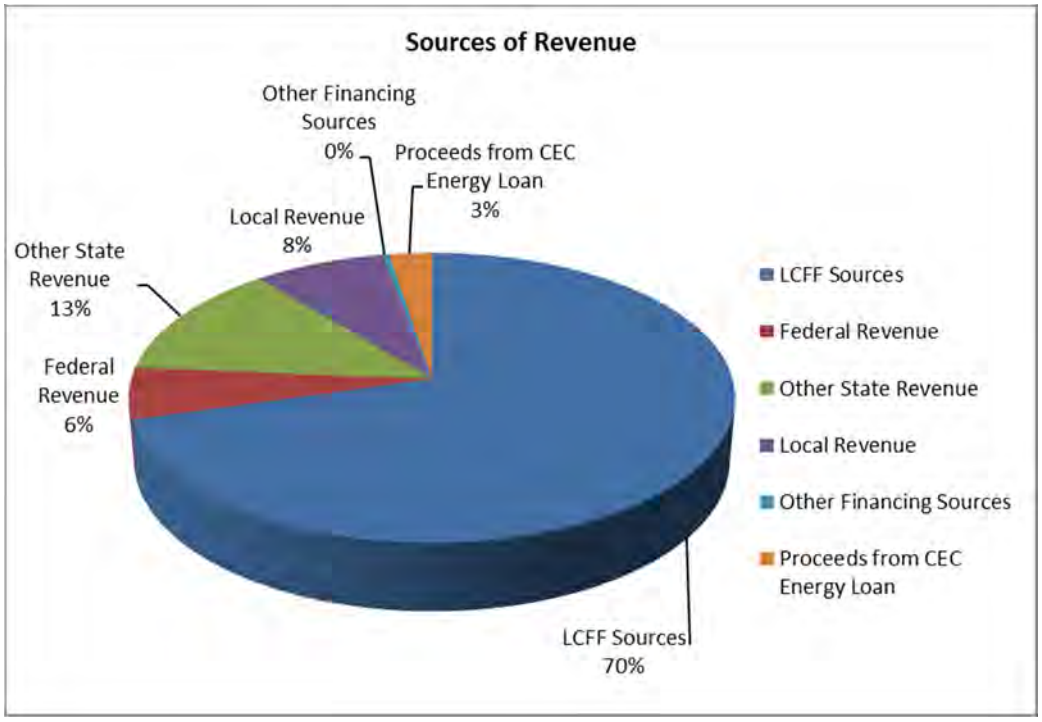
Fund balance June 30, 2015	$ 15,204,583
Fund balance June 30, 2016	$ 17,962,785
Net change in fund balance	**$ 2,758,202**

General Fund Revenues

The Local Control Funding Formula (LCFF) accounts for 70 percent of General Fund revenues. The 2015-16 fiscal year was the third year of the LCFF funding system which replaced revenue limits and eliminated most state categorical programs. The District receives funding based on the demographic profile of the students and has greater flexibility to use these funds to improve outcomes of students.

The LCFF has supplemental and concentration grants that are generated by student demographic factors in addition to grade span-specific base grants. The District receives the supplemental and concentration grants based on the percentage of pupils that are English learners, meet income eligibility requirements for free and reduced-price meals, or are foster youth.

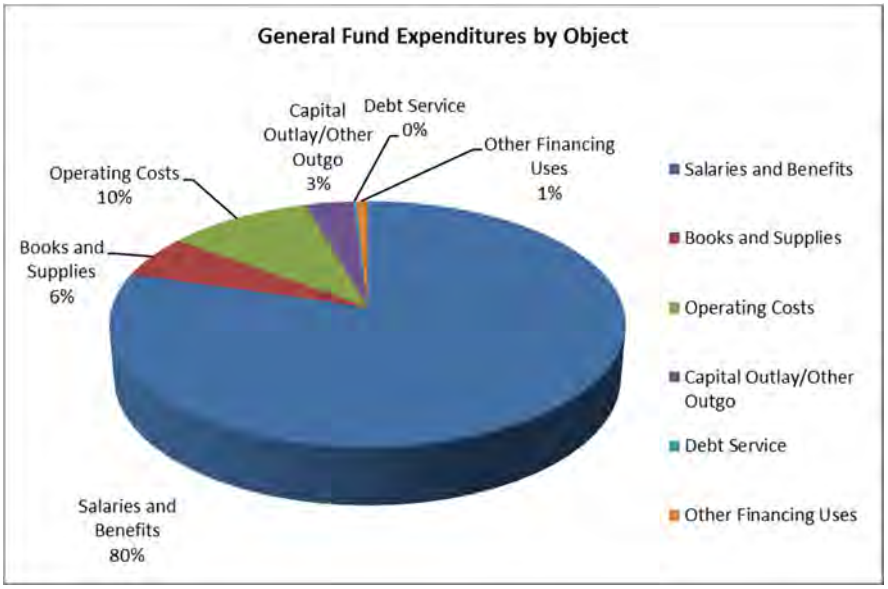
Restricted State and Federal revenues are 19 percent of General Fund revenues. State categorical and Federal revenues must be expended for purposes that are determined by the grantor.



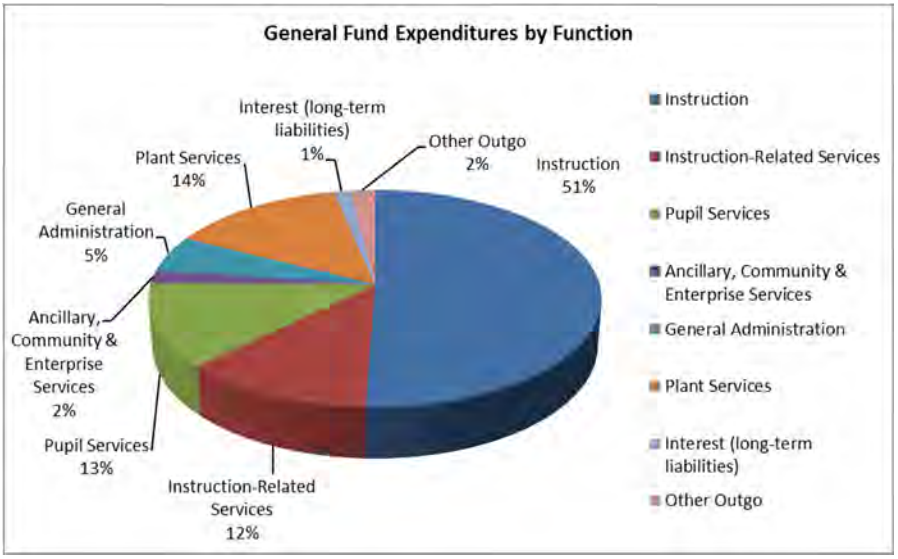
Sources Available		
LCFF Sources	$	81,808,942
Federal Revenue	$	6,582,062
Other State Revenue	$	14,927,239
Local Revenue	$	9,190,091
Other Financing Sources	$	472,843
Proceeds from CEC Energy Loan	$	3,000,000
Total Revenue	**$**	**115,981,177**

General Fund Expenditures

Employee salary and benefit costs are 80 percent of the District's General Fund expenditures. Approximately 51 percent of expenditures go directly to the classroom for instructional costs.



General Fund Expenditures	
Salaries and Benefits	$ 90,039,698
Books and Supplies	$ 6,393,827
Operating Costs	$ 11,768,523
Capital Outlay/Other Outgo	$ 3,882,843
Debt Service	$ 215,476
Other Financing Uses	$ 922,608
Total Expenditures	**$ 113,222,975**



General Fund Budget versus Actuals

The California Department of Education established restricted Resource 7690, STRS On-Behalf Pension Contributions, to account for the receipt and expenditure of the financial assistance represented by the states' contribution. This revenue was not budgeted but is included in the actuals.

General Fund Approved Budget vs. Actual

	Actuals	Budget	Difference
Revenues	$ 115,981,177	$ 113,584,220	$ 2,396,957
Expenditures	$ (113,222,975)	$ (113,028,164)	$ (194,811)
Difference	**$ 2,758,202**	**$ 556,056**	**$ 2,202,146**

Multi-Year Fiscal Outlook

State law requires all school districts to develop and approve multi-year fiscal projections (MYPs) as part the AB 1200/2756 fiscal reporting and accountability process. The MYP must include fiscal assumptions on all revenues and expenditures in a district's General Fund for the current fiscal year plus the next two. MYPs are required components of state mandated fiscal reports throughout the course of each fiscal year. They are updated no less than four times in a fiscal year.

As the District's 2015-16 audit was nearing completion, the District had just completed its First Interim Budget for the 2016-17 fiscal year. Below is an overview of the 2016-17 First Interim MYP for the unrestricted and restricted elements of the General Fund.

Multi-Year Projection

Fund 01 General Fund - Unrestricted and Restricted

2016-17 First Interim (in millions)

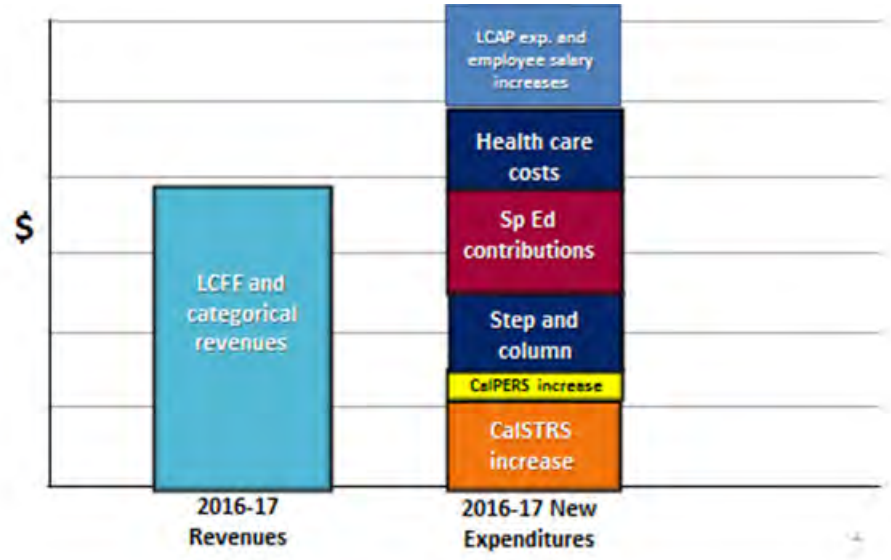
	2016-17	2017-18	2018-19
Beginning Balance	17.96	14.11	10.58
Revenues	113.89	110.52	110.47
Expenditures	117.74	114.05	116.19
Increase/(Decrease)	(3.85)	(3.53)	(5.72)
Ending Balance	14.11	10.58	4.87
Nonspendable (Revolving)	0.02	0.02	0.02
Restricted	0.27	0.04	-
Assigned	10.29	7.10	1.36
Reserve for Economic Uncertainties	3.53	3.42	3.49

The report's MYP indicated that the District's fiscal outlook was "positive" as defined by statute, and that the District was projected to meet its current and out-year fiscal obligations based on current assumptions. As the District has come out from the effects of the *Great Recession*, it continues to be strategic and conservative in its fiscal practices and projections. This philosophy has helped the agency weather significant fiscal storms and be able to make significant ongoing investments to instructional programs and staff.

Although positive, the MYP highlights several fiscal and programmatic challenges to the District's long-term fiscal health and its ability to meet its goals and objectives embedded in its Local Control Accountability Plan (LCAP). These include:

Deficit spending: The District is projected to deficit spend over the three-year projection period. The district has a sufficient fund balance to cover projected deficits, but the structural aspects of deficit spending will need to be addressed in order to maintain positive fund balances and adequate reserves for the future. District leadership will analyze out-year budget projections and develop pro-active measures to protect the District's fiscal health and maintain sufficient fund balances over the MYP.

Expenditures outpacing revenue growth: Many school districts throughout the state are beginning to face challenges associated with fixed expenditures outpacing annual revenue growth. As school districts near their Local Control Funding Formula funding targets, growth in future state education funding could diminish during the MYP period. In addition, increases in District funding obligations associated with statutory increases to employer contributions to the State Teacher Retirement System and the Public Employees Retirement System, special education services, employee health benefits, and other fixed cost are outpacing the District's annual revenue increases. The graph below provides a display of this situation.



The rising discrepancy between General Fund expenditures and revenues is projected to grow over the next several years absent significant changes in the District's current fiscal assumptions. In response, District leadership will continue to closely monitor fiscal trends and implement appropriate fiscal stabilization efforts to maintain adequate fund balances and reserves over the course of the MYP.

Investing in students and educational outcomes: Over the past three years, the District has focused its instructional programs on early learning, standard-based instruction, targeted intervention, and providing rigorous college and career ready services to all of its students. Through the District's annual LCAP adoption process, significant investments have been made to recruiting and retaining high quality staff (both certificated and classified), high quality professional development programs, and targeted instruction and intervention services to at-risk students. Early indications are that these investments and

related leadership focus are beginning to result in sustained improvement in academic performance and student well-being. The District will need to not only maintain funding commitments for these initiatives, but seek ways to increase its ongoing investment in instructional outcomes and District operations.

Through the challenges of the *Great Recession* and the funding increases associated with the economic recovery, the District has benefited from its strategic, cautious, and prudent approach to fiscal management. As a result, the District has maintained its fiscal health and served its students and communities with distinction. The District continues to adhere to the belief that sound fiscal policies and sustained growth in student academic achievement go hand-in-hand.

The information detailed in the 2015-16 Financial Audit describes how the district completed the fiscal year and accounted for its revenues and expenditures in its major funds. The audit details financial information and practices in accordance with GASB standards and fiscal management practices mandated by the state and federal governments.

For additional information on the District's 2015-16 Financial Audit and/or its budget and fiscal policies, please contact Brett W. McFadden, Associate Superintendent and Chief Business Officer at bmcfadden@mpusd.net or 831-645-1269.

BASIC FINANCIAL STATEMENTS

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments (Note 2)	$ 47,123,712	$ -	$ 47,123,712
Receivables	3,725,392	-	3,725,392
Internal balances	(76,486)	76,486	-
Prepaid expenses	340,896	-	340,896
Stores inventory	230,066	-	230,066
Non-depreciable capital assets (Note 4)	6,782,873	-	6,782,873
Depreciable capital assets, net of accumulated depreciation (Note 4)	88,090,546	-	88,090,546
Total assets	146,216,999	76,486	146,293,485
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources - pensions (Notes 7 and 8)	9,006,689	11,547	9,018,236
LIABILITIES			
Accounts payable	9,506,476	97	9,506,573
Unearned revenue	408,089	-	408,089
Long-term liabilities (Notes 5, 7, 8 and 9):			
Due within one year	1,177,684	-	1,177,684
Due after one year	157,399,658	79,266	157,478,924
Total liabilities	168,491,907	79,363	168,571,270
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pensions (Notes 7 and 8)	11,111,787	10,213	11,122,000
NET POSITION			
Net investment in capital assets	37,851,663	-	37,851,663
Restricted:			
Legally restricted programs	5,875,049	-	5,875,049
Capital projects	7,621,764	-	7,621,764
Debt service	2,445,512	-	2,445,512
Self Insurance	6,055,081	-	6,055,081
Unrestricted	(84,229,075)	(1,543)	(84,230,618)
Total net position	$ (24,380,006)	$ (1,543)	$ (24,381,549)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	$ 66,750,264	$ 1,054,380	$ 13,718,703	$ -	$ (51,977,181)	$ -	$ (51,977,181)
Instruction-related services:							
Supervision of instruction	5,207,613	516	2,130,134	-	(3,076,963)	-	(3,076,963)
Instructional library, media and technology	934,322	39	80,005	-	(854,278)	-	(854,278)
School site administration	9,920,567	104,547	1,253,641	-	(8,562,379)	-	(8,562,379)
Pupil services:							
Home-to-school transportation	3,165,847	1,159	20,173	-	(3,144,515)	-	(3,144,515)
Food services	4,545,001	661,936	3,784,968	-	(98,097)	-	(98,097)
All other pupil services	6,647,156	64,046	1,154,608	-	(5,428,502)	-	(5,428,502)
General administration:							
Data processing	1,331,744	39	8,577	-	(1,323,128)	-	(1,323,128)
All other general administration	6,399,697	33,797	825,363	-	(5,540,537)	-	(5,540,537)
Plant services	20,157,212	1,620	2,648,812	-	(17,506,780)	-	(17,506,780)
Ancillary services	687,943	20	28,250	-	(659,673)	-	(659,673)
Community services	274,273	82	16,769	-	(257,422)	-	(257,422)
Enterprise activities	2,192,818	-	-	-	(2,192,818)	-	(2,192,818)
Interest on long-term debt	2,195,274	-	-	-	(2,195,274)	-	(2,195,274)
Other outgo	1,526,780	91,492	1,565,838	-	130,550	-	130,550
Business-type activities:							
Enterprise activities	169,016	-	513	-	-	(168,503)	(168,503)
Total governmental and business-type activities	$ 132,105,527	$ 2,013,673	$ 27,236,354	$ -	(102,686,997)	(168,503)	(102,855,500)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					46,075,442	-	46,075,442
Taxes levied for debt service					3,221,352	-	3,221,352
Taxes levied for other specific purposes					1,085,880	-	1,085,880
Federal and state aid not restricted to specific purposes					47,548,530	-	47,548,530
Interest and investment earnings					291,551	(95)	291,456
Interagency revenues					36,133	-	36,133
Miscellaneous					2,680,503	78,270	2,758,773
Internal transfers					(88,785)	88,785	-
Total general revenues and transfers					100,850,606	166,960	101,017,566
Change in net position					(1,836,391)	(1,543)	(1,837,934)
Net position, July 1, 2015					(22,543,615)	-	(22,543,615)
Net position, June 30, 2016					$ (24,380,006)	$ (1,543)	$ (24,381,549)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General Fund	Building Fund	Capital Facilities Fund	All Non-Major Funds	Total Governmental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	$ 24,951,832	$ 4,548,832	$ 5,909,010	$ 5,818,364	$ 41,228,038
Cash on hand and in banks	-	-	-	6,499	6,499
Cash in revolving fund	22,000	-	-	-	22,000
Collections awaiting deposit	384,137	-	98,594	717,126	1,199,857
Receivables	2,924,554	14,507	14,395	764,331	3,717,787
Due from other funds	612,369	-	-	1,593,763	2,206,132
Stores inventory	-	-	-	230,066	230,066
Prepaid expenditures	336,580	-	-	4,316	340,896
Total assets	$ 29,231,472	$ 4,563,339	$ 6,021,999	$ 9,134,465	$ 48,951,275
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 7,809,706	$ 378,833	$ 145,962	$ 399,491	$ 8,733,992
Unearned revenue	390,150	-	-	17,939	408,089
Due to other funds	3,068,831	38,979	-	561,090	3,668,900
Total liabilities	11,268,687	417,812	145,962	978,520	12,810,981
Fund balances:					
Nonspendable	358,580	-	-	234,382	592,962
Restricted	1,910,343	4,145,527	5,876,037	7,921,563	19,853,470
Assigned	12,311,358	-	-	-	12,311,358
Unassigned	3,382,504	-	-	-	3,382,504
Total fund balances	17,962,785	4,145,527	5,876,037	8,155,945	36,140,294
Total liabilities and fund balances	$ 29,231,472	$ 4,563,339	$ 6,021,999	$ 9,134,465	$ 48,951,275

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2016

Total fund balances - Governmental Funds		$ 36,140,294
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is $206,739,724 and the accumulated depreciation is $111,866,305 (Note 4).		94,873,419
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(766,360)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2016 consisted of (Note 5):		
General obligation bonds	$ (54,140,988)	
CEC Energy loan	(5,335,213)	
Accreted interest	(1,216,413)	
Unamortized premiums	(1,580,307)	
MBTA Stipulated Judgment (Note 5)	(5,402)	
Net pension liability (Notes 7 and 8)	(87,609,734)	
Net OPEB obligations (Note 9)	(8,071,718)	
Compensated absences	(617,567)	
		(158,577,342)
In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8).		
Deferred outflows of resources relating to pensions	9,006,689	
Deferred inflows of resources relating to pensions	(11,111,787)	
		(2,105,098)
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. The net position of the Self-Insurance Fund are:		6,055,081
Total net position - governmental activities		$ (24,380,006)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	General Fund	Building Fund	Capital Facilities Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	$ 42,047,473	$ -	$ -	$ 2,610,580	$ 44,658,053
Local sources	39,761,469	-	-	1,423,145	41,184,614
Total LCFF	81,808,942	-	-	4,033,725	85,842,667
Federal sources	6,582,062	-	-	4,324,174	10,906,236
Other state sources	14,927,239	1,993	-	2,963,824	17,893,056
Other local sources	9,190,091	91,628	1,932,637	3,980,659	15,195,015
Total revenues	112,508,334	93,621	1,932,637	15,302,382	129,836,974
Expenditures:					
Current:					
Certificated salaries	44,681,183	-	-	2,509,289	47,190,472
Classified salaries	21,030,847	64,038	-	2,734,486	23,829,371
Employee benefits	24,327,668	20,364	-	2,028,580	26,376,612
Books and supplies	6,393,827	198,606	2,327	2,457,495	9,052,255
Contract services and operating expenditures	11,768,523	3,180,857	229,770	1,183,451	16,362,601
Other outgo	1,271,265	-	-	-	1,271,265
Capital outlay	2,611,578	1,577,402	144,323	275,630	4,608,933
Debt service:					
Principal payments	190,625	-	-	-	190,625
Interest	24,851	-	-	2,079,074	2,103,925
Total expenditures	112,300,367	5,041,267	376,420	13,268,005	130,986,059
Excess (deficiency) of revenues over (under) expenditures	207,967	(4,947,646)	1,556,217	2,034,377	(1,149,085)
Other financing sources (uses):					
Transfers in	472,843	-	-	922,608	1,395,451
Transfers out	(922,608)	-	-	(472,843)	(1,395,451)
Proceeds from CEC energy loan	3,000,000	-	-	-	3,000,000
Proceeds from sale of bonds	-	20,170,000	-	-	20,170,000
Premium from issuance of debt	-	335,515	-	5,393	340,908
Payments on refunded debt	-	(20,000,000)	-	-	(20,000,000)
Payments on interest of refunded debt	-	(250,000)	-	-	(250,000)
Total other financing sources (uses)	2,550,235	255,515	-	455,158	3,260,908
Net change in fund balances	2,758,202	(4,692,131)	1,556,217	2,489,535	2,111,823
Fund balances, July 1, 2015	15,204,583	8,837,658	4,319,820	5,666,410	34,028,471
Fund balances, June 30, 2016	$ 17,962,785	$ 4,145,527	$ 5,876,037	$ 8,155,945	$ 36,140,294

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

Net change in fund balances - Total Governmental Funds	$ 2,111,823
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	4,608,931
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(5,357,537)
Proceeds from debt are recognized as other financing sources in the governemental funds, but increased the long-term liabilities in the statement of net position (Note 5).	(23,170,000)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	20,190,625
Accreted interest is not recognized until due and, therefore, is not accrued as a payable in governmental funds (Note 5).	(306,587)
In the governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.	83,333
In governmental funds, debt issue premiums are recognized as other financing sources in the period they are incurred. In the government-wide statements, premiums are amortized over the life of the related debt (Note 5).	40,993
In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8):	1,052,637
In the statement of activities, expenses related to net OPEB obligations, stipulated judgments and compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 5 and 9).	(522,374)
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. The change in net position for the Self-Insurance Fund is:	(568,235)
Change in net position of governmental activities	$ (1,836,391)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION - INTERNAL SERVICE FUND
SELF-INSURANCE FUND - GOVERNMENTAL ACTIVITIES
June 30, 2016

ASSETS	
Current assets:	
Cash and investments:	
Cash in County Treasury	$ 3,095,375
Cash with Fiscal Agent	194,087
Collections awaiting deposit	1,377,856
Receivables	7,605
Due from other funds	1,386,282
Total current assets	6,061,205
LIABILITIES	
Current liabilities:	
Accounts payable	6,124
NET POSITION	
Net position - restricted for self-insurance	$ 6,055,081

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN NET POSITION - INTERNAL SERVICE FUND
SELF-INSURANCE FUND - GOVERNMENTAL ACTIVITIES
For the Year Ended June 30, 2016

Operating revenues:	
Self-insurance premiums	$ 17,515,324
Operating expenses:	
Classified salaries	130,227
Employee benefits	47,435
Books and supplies	8,178
Contract services	17,917,593
Total operating expenses	18,103,433
Operating income	(588,109)
Non-operating revenue:	
Interest income	19,874
Change in net position	(568,235)
Net position, July 1, 2015	6,623,316
Net position, June 30, 2016	$ 6,055,081

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUND
SELF-INSURANCE FUND - GOVERNMENTAL ACTIVITIES
For the Year Ended June 30, 2016

Cash flows for operating activities:	
Cash received from self-insurance premiums	$ 16,241,381
Cash paid to suppliers	(17,947,231)
Cash paid for employee benefits	(47,435)
Cash paid for salaries and benefits	(130,227)
Net cash used in operating activities	(1,883,512)
Cash provided by investing activities:	
Interest income	19,874
Decrease in cash and investments	(1,863,638)
Cash and investments, July 1, 2015	6,530,956
Cash and investments, June 30, 2016	$ 4,667,318
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (588,109)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Decrease in receivables	104,777
Increase in due from other funds	(1,378,720)
Decrease in accounts payable	(1,467)
Decrease in due to other funds	(19,993)
Total adjustments	(1,295,403)
Net cash used in operating activities	$ (1,883,512)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION - ENTERPRISE FUND
CHILD CARE PROGRAM FUND - BUSINESS-TYPE ACTIVITIES
June 30, 2016

ASSETS	
Current assets:	
Due from other funds	$ 88,785
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Note 8)	11,547
LIABILITIES	
Current liabilities:	
Accounts payable	97
Due to other funds	12,299
Total current liabilities	12,396
Long-term liabilities:	
Net pension liability (Note 5)	79,266
Total liabilities	91,662
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Note 8)	10,213
NET POSITION	
Net position	$ (1,543)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN NET POSITION - ENTERPRISE FUND
CHILD CARE PROGRAM FUND - BUSINESS-TYPE ACTIVITIES
For the Year Ended June 30, 2016

Operating revenues:	
Fees	$ 167,055
STRS on-behalf pension contributions	513
Total operating expenses	167,568
Operating expenses:	
Certificated salaries	7,892
Classified salaries	55,767
Employee benefits	101,056
Books and supplies	79
Services and other operating expenses	4,222
Total operating expenses	169,016
Operating income	(1,448)
Non-operating revenue:	
Interest income	(95)
Change in net position	(1,543)
Net position, July 1, 2015	-
Net position, June 30, 2016	$ (1,543)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
CHILD CARE PROGRAM FUND - BUSINESS-TYPE ACTIVITIES
For the Year Ended June 30, 2016

Cash flows from operating activities:	
Cash received from fees	$ 93,631
Cash paid for books and supplies	(79)
Cash paid for contract services	(7,622)
Cash paid for salaries and employee benefits	(86,270)
Net cash used in operating activities	(340)
Cash provided by investing activities:	
Interest income	(95)
Decrease in cash and investments	(435)
Cash and investments, July 1, 2015	435
Cash and investments, June 30, 2016	$ -
Reconciliation of operating income to net cash used in operating activities:	
Operating income	$ (1,448)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Decrease in receivables	50
Increase in due from other funds	(73,474)
Increase in deferred outflow of resources	(11,547)
Decrease in accounts payable	(3,400)
Increase in net pension liability	79,266
Increase in deferred inflow of resources	8,670
Net cash used in operating activities	$ (1,883)

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2016

	Trust Fund Scholarship Fund	Agency Fund Student Organizations
ASSETS		
Cash and investments (Note 2):		
Cash in County Treasury	$ 226,775	$ -
Cash on hand and in banks	-	177,264
Receivables	570	-
Total assets	227,345	177,264
LIABILITIES		
Due to student groups	-	177,264
NET POSITION		
Net position - restricted for scholarships	$ 227,345	$ -

See accompanying notes to financial statements.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2016

	Scholarship Trust
Additions:	
Other local sources	$ 40,167
Deductions:	
Scholarships	23,450
Change in net position	16,717
Net position, July 1, 2015	210,628
Net position, June 30, 2016	$ 227,345

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Monterey Peninsula Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in Monterey Peninsula Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District receives funding from local, state and federal governmental sources and must comply with all requirements of these funding source entities.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and the Statement of Change in Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

Building Fund:

The Building Fund is used to account for financial resources used for the acquisition or construction of capital facilities by the District.

Capital Facilities Fund:

The Capital Facilities Fund is used to account for financial resources used for the acquisition or construction of capital facilities by the District.

B - Other Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter School, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Special Reserve for Capital Outlay Fund.

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term liabilities principal, interest and related costs.

The Self-Insurance Fund is an internal service fund used to account for services rendered on a cost-reimbursement basis within the District. The Self-Insurance Fund is used to purchase workers' compensation, dental and vision benefits for employees of the District.

The Child Care Program Fund is an enterprise fund within the District which provides fee-based child care services to the District.

The Scholarship Trust Fund is used to account for amounts held by the District as Trustee, to be used to provide scholarships to students of the District.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Student Organizations Fund is used to account for revenues and expenditures of the various student body organizations. All cash activity, assets and liabilities of the various student bodies of the District are accounted for in the Student Organizations Fund.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California for Local Control Funding Formula and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2016.

Stores Inventory: Stores inventory is valued using the purchases method in that the expense is recorded at the time of purchase. Inventories are recorded as an expenditure or expense at the time the individual inventory items are transferred from the warehouse to the schools or used in meal production.

Capital Assets: Capital assets purchased or acquired, with an original cost of $5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow of resources related to the recognition of the pension liability reported in the statement of net position. Amortization for the year ended June 30, 2016 totaled $497,000.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported which is in the statement of net position. Amortization for the year ended June 30, 2016 totaled $4,645,833.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The following is a summary of pension amounts in aggregate

	STRP	PERF B	Total
Non-depreciable:			
Deferred outflows of resources	$ 4,935,284	$ 4,082,952	$ 9,018,236
Deferred inflows of resources	$ 7,747,000	$ 3,375,000	$ 11,122,000
Net pension liability	$ 61,596,000	$ 26,093,000	$ 87,689,000
Pension expense	$ 7,845,096	$ 2,049,578	$ 9,894,674

Compensated Absences: Compensated absence benefits in the amount of $617,567 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

Sick Leave Benefits: Sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as a operating expenditure or expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits for certain CalSTRS and CalPERS employees, when the employee retires.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for paying insurance premiums. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide, proprietary fund, and fiduciary trust fund statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2016, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2016, no such designation has occurred.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2016, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Monterey bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2016 consisted of the following:

	Governmental Activities			
	Governmental Funds	Proprietary Fund	Total	Fiduciary Activities
Pooled funds:				
Cash in County Treasury	$ 41,228,038	$ 3,095,375	$ 44,323,413	$ 226,775
Collections awaiting deposit	1,199,857	1,377,856	2,577,713	-
Total pooled funds	42,427,895	4,473,231	46,901,126	226,775
Deposits:				
Cash on hand and in banks	6,499	-	6,499	177,264
Cash in revolving fund	22,000	-	22,000	-
Total deposits	28,499	-	28,499	177,264
Cash with Fiscal Agent	-	194,087	194,087	-
Total	$ 42,456,394	$ 4,667,318	$ 47,123,712	$ 404,039

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Monterey County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. As of June 30, 2016, the carrying amount of the District's accounts were $205,763 and bank balances were $318,944, of which $250,000 was insured.

Cash with Fiscal Agent: Cash with Fiscal Agent in the Self-Insurance Fund totaling $194,087 is the amount held by a fiscal agent to pay self insurance claims.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2016, the District had no significant interest rate risk related to cash and investments held.

(Continued)

NOTE 2 – CASH AND INVESTMENTS (Continued)

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2016, the District had no concentration of credit risk.

NOTE 3 – INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for certain Self-Insurance Fund activities which are recorded as income and expenditures of the Self-Insurance Fund and the funds which incur payroll costs, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2016 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Funds:		
General	$ 612,369	$ 3,068,831
Building	-	38,979
Non-Major Funds:		
Charter School	93,069	64,847
Adult Education	-	147,093
Child Development	-	304,878
Cafeteria	682	44,272
Deferred Maintenance	600,000	-
Special Reserve for Capital Outlay Projects	900,012	-
Proprietary Funds:		
Child Care Program	88,785	12,299
Self-Insurance	1,386,282	-
Totals	$ 3,681,199	$ 3,681,199

(Continued)

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for the 2015-2016 fiscal year were as follows:

Transfer from the General Fund to the Deferred Maintenance Fund for Marina plumbing expense.	$ 22,596
Transfer from the General Fund to the Special Reserve for Capital Outlay Projects Fund for 2015-16 capital improvement projects and e-rate infrastructure and tech investment.	900,012
Transfer from the Charter School Fund to the General Fund for indirect costs.	189,115
Transfer from the Adult Education Fund to the General Fund for indirect costs.	28,399
Transfer from the Child Development Fund to the General Fund for indirect costs.	25,556
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	229,773
	$ 1,395,451

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2016 is shown below:

	Balance July 1, 2015	Transfers and Additions	Transfers and Deductions	Balance June 30, 2016
Non-depreciable:				
Land	$ 5,693,918	$ -	$ -	$ 5,693,918
Work-in-process	4,932,547	1,577,402	5,420,994	1,088,955
Depreciable:				
Improvement of sites	28,790,169	2,201,975	-	30,992,144
Buildings	151,806,875	5,323,089	-	157,129,964
Equipment	10,907,284	927,459	-	11,834,743
Totals, at cost	202,130,793	10,029,925	5,420,994	206,739,724
Less accumulated depreciation:				
Improvement of sites	(24,413,597)	(711,284)	-	(25,124,881)
Buildings	(74,034,186)	(4,257,065)	-	(78,291,251)
Equipment	(8,060,985)	(389,188)	-	(8,450,173)
Total accumulated depreciation	(106,508,768)	(5,357,537)	-	(111,866,305)
Capital assets, net	$ 95,622,025	$ 4,672,388	$ 5,420,994	$ 94,873,419

(Continued)

NOTE 4 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 1,119,525
Instructional library, media and technology	50,876
School site administration	19,582
Home-to-school transportation	125,807
Food services	45,699
All other pupil services	575
All other general administration	70,884
Data processing	2,819
Plant services	3,921,770
Total depreciation expense	$ 5,357,537

NOTE 5 – LONG-TERM LIABILITIES

General Obligation Bonds: On November 2, 2010, the District was authorized by the voters through the passage of Measure P to issue $110,000,000 in General Obligation Bonds for the purpose of prepayment of the District's outstanding Certificates of Participation, other lease obligations, and to finance the costs of renovating, acquiring, constructing, repairing and equipping District facilities.

In March 2011, the District issued Election of 2010, Series A General Obligation Bonds, consisting of current interest and capital appreciation bonds with total proceeds to the District of $34,999,104. The bonds mature through August 2041 and bear an interest rate ranging from 1.98% to 6.93%.

The annual payments required to amortize the 2010 Series A Bonds outstanding as of June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 53,348	$ 1,885,914	$ 1,939,262
2018	47,479	1,891,783	1,939,262
2019	52,820	1,911,442	1,964,262
2020	77,096	1,967,166	2,044,262
2021	95,392	228,870	324,262
2022-2026	637,688	11,333,624	11,971,312
2027-2031	1,602,165	12,943,297	14,545,462
2032-2036	9,730,000	7,728,063	17,458,063
2037-2041	17,095,000	3,978,281	21,073,281
2042	4,580,000	131,675	4,711,675
	$ 33,970,988	$ 44,000,115	$ 77,971,103

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)

In November 2015, the District issued 2010 General Obligation Bond, Series B, with total proceeds of $20,170,000 to pay the District's 2012 General Obligation Bond Anticipation Notes and pay the costs of issuing the Bonds. The 2012 Notes were issued to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, in anticipation of the issuance of bonds under the 2010 Authorization. The bonds are payable from the proceeds of ad valorem taxes from local residents.

The annual payments required to amortize the 2010 General Obligation Bond, Series B Notes outstanding as of June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 625,000	$ 818,600	$ 1,443,600
2018	-	812,350	812,350
2019	-	812,350	812,350
2020	-	812,350	812,350
2021	-	812,350	812,350
2022-2026	-	4,061,750	4,061,750
2027-2031	-	4,061,750	4,061,750
2032-2036	-	4,061,750	4,061,750
2037-2041	-	4,061,750	4,061,750
2042-2046	19,545,000	2,527,075	22,072,075
	$ 20,170,000	$ 22,842,075	$ 43,012,075

CEC Energy Loans: On December 21, 2012, the District was granted an Energy Loan in the amount of $2,710,721 by the State of California, Energy Resources Conservation and Development Commission for the purpose of energy efficiency measures consisting of a solar project to be installed at Seaside High School, Highland Elementary School, Crumpton Elementary School, and Hayes Elementary School.

The Energy Loan was funded in April 2014, matures in December 2027 and bears an interest rate of 1.00%. The annual payments required to amortize the CEC Energy Loan outstanding as of June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 192,603	$ 22,873	$ 215,476
2018	194,534	20,942	215,476
2019	196,484	18,992	215,476
2020	198,408	17,068	215,476
2021	200,443	15,033	215,476
2022-2026	1,032,736	44,644	1,077,380
2027-2028	320,006	3,207	323,213
	$ 2,335,214	$ 142,759	$ 2,477,973

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)

On March 21, 2016, the District was granted an Energy Loan in the amount of $3,000,000 by the State of California, Energy Resources Conservation and Development Commission for the purpose of energy efficiency measures consisting of a solar project to be installed at Monterey Peninsula Unified School District in the city of Monterey, California.

The Energy Loan was funded in March 2016, matures in December 2028 and bears no interest rate. The annual payments required to amortize the CEC Energy Loan outstanding as of June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	$ 240,000	$ -	$ 240,000
2018	240,000	-	240,000
2019	240,000	-	240,000
2020	240,000	-	240,000
2021	240,000	-	240,000
2022-2026	1,200,000	-	1,200,000
2027-2029	600,000	-	600,000
	$ 3,000,000	$ -	$ 3,000,000

Monterey Bay Teachers' Association (MBTA) Stipulated Judgment: In 2001, a stipulated judgment was entered against the District on behalf of employees represented by the Monterey Bay Teachers Association (MBTA). This dispute was a result of monies that should have been available for MBTA and the District to negotiate as part of collective bargaining. These funds were improperly placed in the Health Insurance Fund Reserve without full disclosure to MBTA by the then Chief Business Officer. MBTA successfully argued that the monies should have been available to negotiate as compensation for their members and a calculation was created to address the $15,600,070 of compensation that was owed to MBTA.

The calculation is based on new State Aid (Revenue) received by the District each fiscal year, step and column cost, salary savings based on resignations and retirements and the cost of retiree health and welfare benefits. If District expense is less than the allocation of any new monies a payment is due for that fiscal year to the membership. This calculation must be provided to MBTA no later than December 1st of each year.

The original compensation due to the MBTA totaled $15,600,070. Payments for the fiscal year 2014-15 and 2015-16 totaled $480,933 and $200,120, resulting in an outstanding liability of $5,402 at June 30, 2016. Future annual payments are required to be made based solely on the calculations contained in the stipulated judgment, and cannot be determined at this time.

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2016 is shown below:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Amounts Due Within One Year
General Obligation Bonds	$ 33,970,988	$ 20,170,000	$ -	$ 54,140,988	$ 678,348
Bond Anticipation Notes	20,000,000	-	20,000,000	-	-
CEC Energy loans	2,525,838	3,000,000	190,625	5,335,213	432,603
Accreted interest	909,826	306,587	-	1,216,413	-
Unamortized premiums	1,621,300	340,908	381,901	1,580,307	61,331
MBTA Stipulated Judgment	205,522	-	200,120	5,402	5,402
Net pension liability (Notes 7 and 8)	75,664,000	11,945,734	-	87,609,734	-
Net OPEB obligations (Note 9)	7,377,923	1,726,047	1,032,252	8,071,718	-
Compensated absences	588,868	28,699	-	617,567	-
	$ 142,864,265	$ 37,517,975	$ 21,804,898	$ 158,577,342	$ 1,177,684

Payments on the General Obligation Bonds are made from the Bond Interest & Redemption Fund. Payments on Bond Anticipation Notes are made from the Building Fund. Bond issuance premiums are amortized over the life of the related debt. Payments on the CEC Energy loans are made from the General Fund. Payments on the net OPEB obligations, MBTA stipulated judgment and compensated absences were made from the fund for which the related employee worked.

(Continued)

NOTE 6 – FUND BALANCES

Fund balances, by category, at June 30, 2016 consisted of the following:

	General Fund	Building Fund	Capital Facilities Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	$ 22,000	$ -	$ -	$ -	$ 22,000
Stores inventory	-	-	-	230,066	230,066
Prepaid expenditures	336,580	-	-	4,316	340,896
Subtotal nonspendable	358,580	-	-	234,382	592,962
Restricted:					
Legally restricted programs	1,910,343	-	-	3,730,324	5,640,667
Capital projects	-	4,145,527	5,876,037	1,745,727	11,767,291
Debt service	-	-	-	2,445,512	2,445,512
Subtotal restricted	1,910,343	4,145,527	5,876,037	7,921,563	19,853,470
Assigned:					
Offset 2018/19 deficit spending	5,000,000	-	-	-	5,000,000
Offset 2017/18 deficit spending	3,000,000	-	-	-	3,000,000
Offset 2016/17 deficit spending	1,700,000	-	-	-	1,700,000
Offset 2019/20 deficit spending	1,286,358	-	-	-	1,286,358
ELA instructional materials	1,000,000	-	-	-	1,000,000
Instructional technology upgrades	300,000	-	-	-	300,000
Estimate vacation liability	25,000	-	-	-	25,000
Subtotal assigned	12,311,358	-	-	-	12,311,358
Unassigned:					
Designated for economic uncertainty	3,382,504	-	-	-	3,382,504
Total fund balances	$ 17,962,785	$ 4,145,527	$ 5,876,037	$ 8,155,945	$ 36,140,294

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at http://www.calstrs.com/comprehensive-annual-financial-report.

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member’s highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any three consecutive years of credited service.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for three consecutive years of credited service.

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Members - Under CalSTRS 2% at 60, the member contribution rate was 9.20 percent of applicable member earnings for fiscal year 2015-16. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 8.56 percent of applicable member earnings for fiscal year 2015-16.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Effective July 1, 2014, with the passage of AB 1469, member contributions for those under the 2% at 60 benefit structure increase from 8.0 percent to a total of 10.25 percent of applicable member earnings, phased in over the next three years. For members under the 2% at 62 benefit structure, contributions will increase from 8.0 percent to 9.205 percent of applicable member earnings, again phased in over three years, if there is no change to normal cost.

Employers – 10.73 percent of applicable member earnings.

In accordance with AB 1469, employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The new legislation also gives the board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rate increases effective for fiscal year 2015-16 through fiscal year 2045-46 are summarized in the table below:

Effective Date	Prior Rate	Increase	Total
July 01, 2015	8.25%	2.48%	10.73%
July 01, 2016	8.25%	4.33%	12.58%
July 01, 2017	8.25%	6.18%	14.43%
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

The District contributed $4,935,284 to the plan for the fiscal year ended June 30, 2016.

State - 7.391 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Additionally, beginning October 1, 1998, a statutory contribution rate of 0.524 percent, adjustable annually in 0.25 percent increments up to a maximum of 1.505 percent, of the creditable earnings from the fiscal year ending in the prior calendar year per Education Code Section 22955(b). This contribution is reduced to zero if there is no unfunded actuarial obligation and no normal cost deficit for benefits in place as of July 1, 1990. Based on the actuarial valuation, as of June 30, 2012 there was no normal cost deficit, but there was an unfunded obligation for benefits in place as of July 1, 1990. As a result, the state was required to make quarterly payments starting October 1, 2013, at an additional contribution rate of 1.024 percent. As of June 30, 2014, the state contributed $200.7 million of the $267.6 million total amount for fiscal year 2013-14. As a result of AB 1469, the fourth quarterly payment of $66.9 million was included in an increased first quarter payment of $94 million for the 2014-15 fiscal year, which was transferred on July 1, 2014.

In accordance with AB 1469, the portion of the state appropriation under Education Code Section 22955(b) that is in addition to the 2.017 percent has been replaced by section 22955.1(b) in order to fully fund the benefits in effect as of 1990 by 2046. The additional state contribution will increase from 1.437 percent in 2014-15 to 4.311 percent in 2016-17. The increased contributions end as of fiscal year 2046-2047.

The CalSTRS state contribution rates effective for fiscal year 2015-16 and beyond are summarized in the table below:

Effective Date	Base Rate	AB 1469 Increase For 1990 Benefit Structure	SBMA Funding	Total State Appropriation to DB Program
July 01, 2015	2.017%	2.874%	2.50%	7.391%
July 01, 2016	2.017%	4.311%	2.50%	8.828%
July 01, 2017 to June 30, 2046	2.017%	4.311%*	2.50%	8.828%*
July 01, 2046 and thereafter	2.017%	*	2.50%	4.517%*

* The new legislation also gives the board limited authority to adjust state contribution rates from July 1, 2017, through June 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure shall be reduced to 0 percent. Rates in effect prior to July 1, 2014, are reinstated if necessary to address any remaining 1990 unfunded actuarial obligation from July 1, 2046, and thereafter.

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$ 61,596,000
State's proportionate share of the net pension liability associated with the District	32,577,000
Total	$ 94,173,000

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2015, the District's proportion was 0.091 percent, which was a decrease of 0.003% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of $7,845,096 and revenue of $3,342,146 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 1,029,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	5,021,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	1,697,000
Contributions made subsequent to measurement date	4,935,284	-
Total	$ 4,935,284	$ 7,747,000

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

$4,935,284 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2017	$ (2,532,900)
2018	$ (2,532,900)
2019	$ (2,532,900)
2020	$ 758,366
2021	$ (454,833)
2022	$ (451,833)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 experience analysis for more information.

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. Based on the model from CalSTRS consulting actuary's investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are log normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47%	4.50%
Private Equity	12	6.20
Real Estate	15	4.35
Inflation Sensitive	5	3.20
Fixed Income	20	0.20
Cash / Liquidity	1	0.00

* 10-year geometric average

Discount Rate: The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
District's proportionate share of the net pension liability	$ 93,005,000	$ 61,596,000	$ 35,492,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at obtained at https://www.calpers.ca.gov/docs/forms-publications/cafr-2015.pdf.

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to $863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2015 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2015-16.

Employers - The employer contribution rate was 11.847 percent of applicable member earnings.

The District contributed $2,591,952 to the plan for the fiscal year ended June 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability of $26,093,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2015, the District's proportion was 0.177 percent, which was a decrease of 0.005 percent from its proportion measured as of June 30, 2014.

(Continued)

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

For the year ended June 30, 2016, the District recognized pension expense of $2,049,578. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 1,491,000	$ -
Changes of assumptions	-	1,603,000
Net differences between projected and actual earnings on investments	-	893,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	879,000
Contributions made subsequent to measurement date	2,591,952	-
Total	$ 4,082,952	$ 3,375,000

$2,591,952 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2017	$ (614,583)
2018	$ (614,583)
2019	$ (431,584)
2020	$ (223,250)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amorrtized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015 and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.65%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

(Continued)

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Long-Term* Assumed Asset Allocation	Expected Real Rate of Return
Global Equity	51%	5.25%
Global Fixed Income	19	0.99
Inflation Sensitive	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	2	(0.55)

* 10-year geometric average

Discount Rate: The discount rate used to measure the total pension liability was 7.50 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

The discount rate was 7.50 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

(Continued)

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
District's proportionate share of the net pension liability	$ 42,468,000	$ 26,093,000	$ 12,475,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to the pension benefits described in Notes 7 and 8, the District provides post-employment healthcare benefits to all employees who retire at age fifty-five (55) with five years of service under a single employer defined benefit OPEB plan. The plan does not issue separate financial statements. These benefits are paid as the expense is incurred.

Certificated Employees

Certificated employees may retire early and may choose one of the following early retirement programs:

1. Consultancy

The term of any consultancy agreement cannot exceed five years. The medical benefits paid by the District terminate automatically at the end of the fiscal year in which the retiree reaches the age of sixty-five (65).

- Regular Consultancy - Consultants with projects other than substitute teaching must pay for medical coverage. The consultancy pay is increased by the dollar amount equivalent to the annual dollar increase in medical costs charged to retired employees.

- Substitute Teacher Consultancy - Consultants whose project is substitute teaching each year, will have their medical coverage paid by the District, including the annual increase for the duration of their consultancy contract. All other benefits are paid by the retiree.

- Extension of Term - A consultant who has completed the five-year term of regular consultancy or substitute teacher consultancy may extend the term of such agreement if the consultant is less than sixty-five (65) years of age.

2. Medical Benefits Walkaway for Fiscal Years 1989-1990 and 1990-1991

Retirees not serving as consultants who retired during fiscal years 1989-1990 or 1990-1991 may elect to have medical coverage at the rate in effect at the time of retirement plus 50% of any annual increase in cost thereafter.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

3. Health and Welfare Benefits Walkaway for Fiscal Year 1991-1992

Retirees not serving as consultants who retired during 1991-1992 may elect to have the following benefits:

- Medical - Fully paid medical premiums plus 95% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 75% of annual increase for retiree only.
- Vision - Fully paid vision premiums plus 75% of annual increase for retiree only.
- Prescription Drugs - Fully paid prescription drug premiums plus 100% of annual increase for retiree only.

4. Medicare Part B 1991-1992

The District pays the Medicare Part B premiums for retirees who are eligible. Payment is the Social Security Administration rate that is in effect at the time of retirement plus 100% of any increase in cost thereafter. The District-paid benefit terminates upon the retiree reaching the age of seventy-five (75).

5. Health and Welfare Benefits Walkaway for Fiscal Years 1992-1993 and 1993-1994

- Medical - Fully paid medical premiums plus 75% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 50% of annual increase for retiree only.
- Vision - Fully paid vision premiums plus 50% of annual increase for retiree only.
- Prescription Drugs - Fully paid prescription drug premiums plus 100% of annual increase for retiree only.

6. Medicare Part B 1992-1993, 1993-1994 and 1994-1995

The District pays the Medicare Part B premiums for those retirees who are eligible. Payment is the Social Security Administration rate that is in effect at the time of retirement plus 100% of any increase in cost thereafter. The District-paid benefit terminates upon the retiree reaching the age of seventy (70).

7. Health and Welfare Benefits Walkaway for Fiscal Year 1994-1995

Retirees not serving as consultants who retired during 1994-1995 may elect to have the following benefits:

- Medical - Fully paid medical premiums plus 75% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 50% of annual increase for retiree only.
- Vision - Fully paid vision premiums plus 50% of annual increase for retiree only.
- Prescription Drugs - Fully paid prescription drug premiums plus 100% of annual increase for retiree only.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

8. Medical Benefits Walkaway for 1995-1996

Retirees not serving as consultants who retired during fiscal year 1995-1996 may elect to have medical coverage at the rate in effect at the time of retirement plus 50% of any annual increase in cost thereafter.

9. Health and Welfare Benefits Walkaway for Fiscal Year 1996-1997

Retirees not serving as consultants who retired during 1996-1997 may elect to have the following benefits:

- Medical - Fully paid medical premiums plus 75% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 50% of annual increase for retiree only.
- Prescription Drugs - Fully paid prescription drug premiums plus 100% of annual increase for retiree only.

10. Health and Welfare Benefits Walkaway for Fiscal Years 1997-1998, 1998-1999, 1999-2000 and 2000-2001

Retirees not serving as consultants who retired during 1997-1998, 1998-1999, 1999-2000 and 2000-2001 may elect to have the following benefits:

- Medical - Fully paid medical premiums plus 75% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 50% of annual increase for retiree only.
- Vision - Fully paid vision premiums plus 50% of annual increase for retiree only.
- Prescription Drugs - Fully paid prescription drug premiums plus 100% of annual increase for retiree only.

District-paid benefits are discontinued when the retiree reaches the age of sixty-five (65) or whenever the retiree becomes eligible for Medicare. Retirees aged sixty-five (65) or older may continue coverage at their own expense providing they have Medicare B or Medicare A and B.

Classified Employees

1. Medical Benefits Walkaway for 1991-1992 through 1993-1994

Retirees who retired during fiscal years 1991-1992 through 1993-1994 may elect to have medical coverage at the rate in effect at the time of retirement plus any annual increase in cost thereafter.

2. Health and Welfare Benefits Walkaway for Fiscal Year 1994-1995

Retirees who retired during 1994-1995 may elect to have the following benefits:

- Medical - Fully paid medical premiums plus 75% of annual increase for retiree only.
- Dental - Fully paid dental premiums plus 50% of annual increase for retiree only.
- Vision - Fully paid vision premiums plus 50% of annual increase for retiree only.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

3. Medical Benefits Walkaway for 1995-1996, 1997-1998, 1998-1999, 1999-2000 and 2000-2001

Retirees who retired during fiscal years 1995-1996, 1997-1998, 1998-1999, 1999-2000 and 2000-2001 may elect to have medical coverage at the rate in effect at the time of retirement plus any annual increase in cost thereafter.

Benefits are discontinued when the retiree reaches age sixty-five (65) or whenever the retiree becomes eligible for Medicare. Retirees aged sixty-five (65) or older may continue coverage at their own expense providing they have Medicare B or Medicare A and B.

Beyond age 65, the District only pays the required CalPERS contribution toward Medical coverage. The minimum district contribution is currently 30% of $349.41 per month for single coverage and $573.82 per month for two-party coverage. The District contribution will increase 5% of $349.41 and $573.82 monthly amount per year until it reaches 100%. The District contribution will remain at this level until the indexed Section 22892 minimums exceed these amounts.

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Cod. Sec. P50.108-.109. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	$ 1,857,031
Interest on net OPEB obligation	350,451
Adjustment to annual required contribution	(481,435)
Annual OPEB cost (expense)	1,726,047
Contributions made	(1,032,252)
Increase in net OPEB obligation	693,795
Net OPEB obligation - beginning of year	7,377,923
Net OPEB obligation - end of year	$ 8,071,718

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2016 and preceding two years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2014	$ 3,559,689	47.5%	$ 7,887,326
June 30, 2015	$ 1,717,004	129.7%	$ 7,377,923
June 30, 2016	$ 1,726,047	59.8%	$ 8,071,718

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

As of July 24, 2014, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was $37,426,000, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of $37,426,000. The covered payroll (annual payroll of active employees covered by the plan) was $51,623,049, and the ratio of the UAAL to the covered payroll was 72 percent. The OPEB plan is currently operated as a pay-as-you-go plan and does not issue separate financial statements.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, as shown in the Required Supplementary Information section of this report, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 24, 2014 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.75 percent investment rate (net of administrative expenses), which is based on assumed long-term investment returns on plan assets and/ or the employer's assets, and an annual healthcare cost trend rate of 4.00 percent initially. Both rates included a 2.75 percent inflation assumption. The UAAL is being amortized as a level percentage of projected payroll. The remaining amortization period at June 30, 2016, was 27 years.

NOTE 10 – JOINT POWERS AUTHORITIES

Protected Insurance Program for Schools Joint Powers Authority: The District is a member of a Joint Powers Authority, Protected Insurance Program for Schools (PIPS), for workers' compensation claims. The Authority was formed for the operation of a common risk management and insurance program and is governed by a Governing Board consisting of representatives of member districts. The Governing Board controls the operations of PIPS, including selections of management and approval of operating budgets. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

Condensed financial information for PIPS for the year ended June 30, 2015, is as follows:

Total assets	$ 109,911,317
Total liabilities	$ 99,473,185
Net position	$ 10,438,132
Total revenues	$ 236,319,886
Total expenses	$ 237,952,641
Change in net position	$ (1,632,755)

(Continued)

NOTE 10 – JOINT POWERS AUTHORITIES (Continued)

Northern California Regional Liability Excess Fund: The District is a member of a Joint Powers Authority, Northern California Regional Liability Excess Fund (NCRLEF), for General Liability claims from $25,001 up to $1,000,000 and for Property claims from $25,001 up to $141,060,000. The Fund was formed for the operation of a common risk management and insurance program and is governed by a Governing Board consisting of representatives of member districts. The Governing Board controls the operations of NCRLEF, including selections of management and approval of operating budgets. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

Condensed financial information for NCRLEF for the year ended June 30, 2015, is as follows:

Total assets	$ 66,435,645
Total liabilities	$ 59,236,261
Net position	$ 7,199,384
Total revenues	$ 46,568,938
Total expenses	$ 45,562,131
Change in net position	$ 1,006,807

Schools Excess Liability Fund: The District is a member of a Joint Powers Authority, Schools Excess Liability Fund (SELF), for General Liability claims from $1,000,001 up to $14,000,000. The Fund was formed for the operation of a common risk management and insurance program and is governed by a Governing Board consisting of representatives of member districts. The Governing Board controls the operations of SELF, including selections of management and approval of operating budgets. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

Condensed financial information for SELF for the year ended June 30, 2016 is as follows:

Total assets	$ 154,727,271
Total deferred outflows of resources - pensions	$ 99,437
Total liabilities	$ 122,470,926
Total deferred inflows of resources - pensions	$ 166,153
Net position	$ 32,189,629
Total revenues	$ 11,968,752
Total expenses	$ 23,063,637
Change in net position	$ (11,094,885)

The relationship between the District and the Joints Powers Authorities is such that the Joint Powers Authorities are not component units of the District for financial reporting purposes.

NOTE 11 – CONTINGENCIES

The District is subject to legal proceedings and claims which arise in ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial statements or results of operations of the District.

(Continued)

NOTE 11 – CONTINGENCIES (Continued)

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under terms of the grants, it is management's opinion that any required reimbursements or future revenue offsets subsequently determined will not have a material effect on the District's financial statements or results of operations.

As of June 30, 2016, the District has approximately $2,708,000 in outstanding commitments on Measure P General Obligation Bond construction contracts.

12. SUBSEQUENT EVENTS

General Obligation Bonds: In November 2016, the District issued the 2010 General Obligation Bonds, Series C, in the amount of $33,000,000, with interest rates between 2.0% and 5.0% and maturing in August 2045. These bonds were issued to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

Additionally, in November 2016, the District issued the 2016 General Obligation Refunding Bonds in the amount of $39,235,000, with interest rates between 2.0% and 5.0% and maturing in August 2041. These bonds were issued to advance refund a portion of the District's outstanding Election of 2010 General Obligation Bonds, Series A.

REQUIRED SUPPLEMENTARY INFORMATION

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2016

	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
LCFF:				
State apportionment	$ 50,812,911	$ 45,417,767	$ 42,047,473	$ (3,370,294)
Local sources	31,234,565	37,006,440	39,761,469	2,755,029
Total LCFF	82,047,476	82,424,207	81,808,942	(615,265)
Federal sources	6,347,871	6,800,581	6,582,062	(218,519)
Other state sources	9,631,793	12,081,297	14,927,239	2,845,942
Other local sources	7,706,467	8,752,442	9,190,091	437,649
Total revenues	105,733,607	110,058,527	112,508,334	2,449,807
Expenditures:				
Current:				
Certificated salaries	45,747,059	45,026,547	44,681,183	345,364
Classified salaries	20,956,173	21,115,772	21,030,847	84,925
Employee benefits	22,078,703	21,712,455	24,327,668	(2,615,213)
Books and supplies	4,413,508	7,859,142	6,393,827	1,465,315
Contract services and operating expenditures	7,641,188	11,658,708	11,768,523	(109,815)
Other outgo	1,152,077	1,333,706	1,271,265	62,441
Capital outlay	1,475,796	2,613,112	2,611,578	1,534
Debt service:				
Principal payments	190,625	190,625	190,625	-
Interest	24,851	24,851	24,851	-
Total expenditures	103,679,980	111,534,918	112,300,367	(765,449)
Excess (deficiency) of revenues over (under) expenditures	2,053,627	(1,476,391)	207,967	1,684,358
Other financing sources (uses):				
Transfers in	503,898	525,693	472,843	(52,850)
Transfers out	(687,762)	(1,493,246)	(922,608)	570,638
Proceeds from CEC energy loan	-	3,000,000	3,000,000	-
Total other financing sources (uses)	(183,864)	2,032,447	2,550,235	517,788
Net change in fund balance	1,869,763	556,056	2,758,202	2,202,146
Fund balance, July 1, 2015	15,204,583	15,204,583	15,204,583	-
Fund balance, June 30, 2016	$ 17,074,346	$ 15,760,639	$ 17,962,785	$ 2,202,146

See accompanying note to required supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS
For the Year Ended June 30, 2016

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
February 1, 2010	$0	$37,003,247	$37,003,247	0%	$57,796,323	64.0%
February 1, 2012	$0	$40,475,514	$40,475,514	0%	$56,866,468	65.8%
July 24, 2014	$0	$37,426,000	$37,426,000	0%	$51,623,049	72.5%

Only three years of actuarial valuation data is provided because the District has only had three valuations performed.

See accompanying note to required supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2016

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016
District's proportion of the net pension liability	0.094%	0.091%
District's proportionate share of the net pension liability	$ 55,054,000	$ 61,596,000
District's proportionate share of the net pension liability associated with the District	38,300,000	$ 32,577,000
Total net pension liability	$ 93,354,000	$ 94,173,000
District's covered-employee payroll	$ 41,962,000	$ 42,466,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	131.20%	145.05%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%

The amounts presented for each fiscal year were determined as of the year-end that occurred on year prior.

All years prior to 2015 are not available.

(Continued)

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016
District's proportion of the net pension liability	0.182%	0.177%
District's proportionate share of the net pension liability	$ 20,610,000	$ 26,093,000
District's covered-employee payroll	$ 19,058,000	$ 19,598,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	108.14%	133.14%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%

The amounts presented for each fiscal year were determined as of the year-end that occurred on year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2016

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016
Contractually required contribution	$ 3,770,950	$ 4,935,284
Contributions in relation to the contractually required contribution	3,770,950	4,935,284
Contribution deficiency (excess)	$ -	$ -
District's covered-employee payroll	$ 42,466,000	$ 45,995,000
Contributions as a percentage of covered-employee payroll	8.88%	10.73%

All years prior to 2015 are not available.

(Continued)

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016
Contractually required contribution	$ 2,306,830	$ 2,591,952
Contributions in relation to the contractually required contribution	2,306,830	2,591,952
Contribution deficiency (excess)	$ -	$ -
District's covered-employee payroll	$ 19,598,000	$ 21,879,000
Contributions as a percentage of covered-employee payroll	11.77%	11.85%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Excess of expenditures over appropriations for the year ended June 30, 2016 were as follows:

General Fund		Excess Expenditures
Employee benefits	$	2,615,213
Contract services and operating expenditures	$	109,815

These excesses are not in accordance with Education Code 42600.

B - Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Other Postemployment Benefits Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C - Schedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

D – Schedule of the District's Contributions

The Schedule of District Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E – Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions

The discount rate for Public Employer's Retirement Fund B was 7.50 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2016

	Charter School Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve for Capital Outlay Fund	Bond Interest and Redemption Fund	Total
ASSETS								
Cash in County Treasury	$ 1,108,871	$ -	$ -	$ 1,047,901	$ 278,665	$ 937,415	$ 2,445,512	$ 5,818,364
Cash on hand and in banks	-	-	-	6,499	-	-	-	6,499
Collections awaiting deposit	742	62,600	117,495	536,289	-	-	-	717,126
Receivables	42,930	318,280	289,749	109,926	719	2,727	-	764,331
Due from other funds	93,069	-	-	682	600,000	900,012	-	1,593,763
Stores inventory	-	-	-	230,066	-	-	-	230,066
Prepaid expenditures	4,316	-	-	-	-	-	-	4,316
Total assets	$ 1,249,928	$ 380,880	$ 407,244	$ 1,931,363	$ 879,384	$ 1,840,154	$ 2,445,512	$ 9,134,465
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 151,572	$ 13,796	$ 101,674	$ 38,022	$ -	$ 94,427	$ -	$ 399,491
Unearned revenue	-	-	-	17,939	-	-	-	17,939
Due to other funds	64,847	147,093	304,878	44,272	-	-	-	561,090
Total liabilities	216,419	160,889	406,552	100,233	-	94,427	-	978,520
Fund balances:								
Nonspendable	4,316	-	-	230,066	-	-	-	234,382
Restricted	1,029,193	219,991	692	1,601,064	879,384	1,745,727	2,445,512	7,921,563
Fund balances	1,033,509	219,991	692	1,831,130	879,384	1,745,727	2,445,512	8,155,945
Total liabilities and fund balances	$ 1,249,928	$ 380,880	$ 407,244	$ 1,931,363	$ 879,384	$ 1,840,154	$ 2,445,512	$ 9,134,465

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2016

	Charter School Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve for Capital Outlay Fund	Bond Interest and Redemption Fund	Total
Revenues:								
Local Control Funding Formula (LCFF):								
State apportionment	$ 2,010,580	$ -	$ -	$ -	$ 600,000	$ -	$ -	$ 2,610,580
Local sources	1,423,145	-	-	-	-	-	-	1,423,145
Total LCFF	3,433,725	-	-	-	600,000	-	-	4,033,725
Federal sources	-	197,985	448,431	3,677,758	-	-	-	4,324,174
Other state sources	450,070	775,123	1,426,180	292,935	-	-	19,516	2,963,824
Other local sources	38,027	11,178	(3,716)	702,757	8,690	15,768	3,207,955	3,980,659
Total revenues	3,921,822	984,286	1,870,895	4,673,450	608,690	15,768	3,227,471	15,302,382
Expenditures:								
Current:								
Certificated salaries	1,588,708	340,784	579,797	-	-	-	-	2,509,289
Classified salaries	303,542	162,931	542,666	1,679,425	-	45,922	-	2,734,486
Employee benefits	711,025	168,497	521,722	621,544	-	5,792	-	2,028,580
Books and supplies	220,796	47,795	125,404	1,988,251	27,229	48,020	-	2,457,495
Contract services and operating expenditures	449,223	65,455	39,939	208,087	213,969	206,778	-	1,183,451
Capital outlay	6,507	-	37,961	12,835	9,400	208,927	-	275,630
Debt service:								
Interest	-	-	-	-	-	-	2,079,074	2,079,074
Total expenditures	3,279,801	785,462	1,847,489	4,510,142	250,598	515,439	2,079,074	13,268,005
Excess (deficiency) of revenues over (under) expenditures	642,021	198,824	23,406	163,308	358,092	(499,671)	1,148,397	2,034,377
Other financing sources (uses):								
Transfers in	-	-	-	-	22,596	900,012	-	922,608
Transfers out	(189,115)	(28,399)	(25,556)	(229,773)	-	-	-	(472,843)
Premium from issuance of debt	-	-	-	-	-	-	5,393	5,393
Total other financing sources (uses)	(189,115)	(28,399)	(25,556)	(229,773)	22,596	900,012	5,393	455,158
Net change in fund balances	452,906	170,425	(2,150)	(66,465)	380,688	400,341	1,153,790	2,489,535
Fund balances, July 1, 2015	580,603	49,566	2,842	1,897,595	498,696	1,345,386	1,291,722	5,666,410
Fund balances, June 30, 2016	$ 1,033,509	$ 219,991	$ 692	$ 1,831,130	$ 879,384	$ 1,745,727	$ 2,445,512	$ 8,155,945

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
Student Body				
Central Coast High School				
Assets:				
Cash on hand and in banks	$ 51	$ -	$ -	$ 51
Liabilities:				
Due to student groups	$ 51	$ -	$ -	$ 51
Monterey High School				
Assets:				
Cash on hand and in banks	$ 83,264	$ 203,091	$ 239,873	$ 46,482
Liabilities:				
Due to student groups	$ 83,264	$ 203,091	$ 239,873	$ 46,482
Seaside High School				
Assets:				
Cash on hand and in banks	$ 64,527	$ 94,655	$ 102,454	$ 56,728
Liabilities:				
Due to student groups	$ 64,527	$ 94,655	$ 102,454	$ 56,728
Marina High School				
Assets:				
Cash on hand and in banks	$ 16,148	$ 73,725	$ 73,911	$ 15,962
Liabilities:				
Due to student groups	$ 16,148	$ 73,725	$ 73,911	$ 15,962
Colton Middle School				
Assets:				
Cash on hand and in banks	$ 12,354	$ 56,867	$ 53,057	$ 16,164
Liabilities:				
Due to student groups	$ 12,354	$ 56,867	$ 53,057	$ 16,164

(Continued)

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
Student Body (Continued)				
Los Arboles Middle School				
Assets:				
Cash on hand and in banks	$ 14,139	$ 38,753	$ 33,655	$ 19,237
Liabilities:				
Due to student groups	$ 14,139	$ 38,753	$ 33,655	$ 19,237
Seaside Middle School				
Assets:				
Cash on hand and in banks	$ 4,551	$ 24,866	$ 26,613	$ 2,804
Liabilities:				
Due to student groups	$ 4,551	$ 24,866	$ 26,613	$ 2,804
Middle School Sports				
Assets:				
Cash on hand and in banks	$ 2,718	$ -	$ -	$ 2,718
Liabilities:				
Due to student groups	$ 2,718	$ -	$ -	$ 2,718
Elementary Schools				
Assets:				
Cash on hand and in banks	$ 17,031	$ 87	$ -	$ 17,118
Liabilities:				
Due to student groups	$ 17,031	$ 87	$ -	$ 17,118
All Student Body Funds				
Assets:				
Cash on hand and in banks	$ 214,783	$ 492,044	$ 529,563	$ 177,264
Liabilities:				
Due to student groups	$ 214,783	$ 492,044	$ 529,563	$ 177,264

Monterey Peninsula Unified School District, a political subdivision of the State of California, was established on July 1, 1966. The District operates three high schools, one continuation school, two middle schools, one K-8 school, eleven elementary schools, one community day school, one adult education school, two independent charter schools, two child development centers, four preschools and one independent study center. The territory covered by the District includes approximately 235 square miles located in Monterey County. There were no changes in the boundaries of the District during the current year.

GOVERNING BOARD

Name	Office	Term Expires
Thomas Jennings	President	November 2017
Dr. Jonathan Hill	Clerk Vice President	November 2019
Timothy Chaney	Member	November 2017
Debra Gramespacher	Member	November 2019
Dr. Bettye Lusk	Member	November 2017
Alana Myles	Member	November 2017
Wendy Root Askew	Member	November 2019

ADMINISTRATION

Daniel PK Diffenbaugh, Ed.L.D.
Superintendent

Brett W. McFadden
Associate Superintendent, District Business Services**

Dr. Rhoda Mhiripiri-Reed
Assistant Superintendent, Secondary Education

Cresta McIntosh
Assistant Superintendent, Elementary Education

Dr. Tony Shah
Associate Superintendent, Student Support Services

Judy Durand
Executive Director, Human Resources/Risk Management

Marcella McFadden
Chief of Communications and Engagement

Ryan Altemeyer
Chief of Technology

**Dan Albert retired as Associate Superintendent of Business Services effective June 30, 2016 and was replaced by Brett McFadden on July 1, 2016.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2016

District	Second Period Report	Revised Second Period Report*	Annual Report
Elementary:			
Transitional Kindergarten through Third	3,019	3,019	3,006
Fourth through Sixth	2,067	2,067	2,058
Seventh and Eighth	1,260	1,260	1,255
Special Education	13	13	14
Community Day School	8	8	9
	6,367	6,367	6,342
Secondary:			
Ninth through Twelfth	2,839	2,846	2,825
Special Education	4	4	4
Community Day School	5	5	5
Continuation Education	80	81	77
Total Secondary	2,928	2,936	2,911
District ADA Totals	9,295	9,303	9,253

CHARTER - CLASSROOM-BASED Dual Language Academy of Monterey Peninsula	Second Period Report	Revised Second Period Report**	Annual Report
Elementary:			
Transitional Kindergarten through Third	252	-	249
Fourth through Sixth	102	-	102
Seventh through Eighth	45	-	45
Charter School ADA Totals	399	-	396

* Includes adjustments from the District's internal inspection of attendance documents.
**The Charter School did not revise the second period report.

See accompanying notes to supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2016

Grade Level	Statutory Minutes Requirement	2015-16 Actual Minutes	Number of Days Traditional Calendar	Status
DISTRICT				
Kindergarten	36,000	50,045	180	In Compliance
Grade 1	50,400	53,840	180	In Compliance
Grade 2	50,400	53,840	180	In Compliance
Grade 3	50,400	53,840	180	In Compliance
Grade 4	54,000	54,935	180	In Compliance
Grade 5	54,000	54,935	180	In Compliance
Grade 6	54,000	64,793	180	In Compliance
Grade 7	54,000	64,793	180	In Compliance
Grade 8	54,000	64,793	180	In Compliance
Grade 9	64,800	65,120	180	In Compliance
Grade 10	64,800	65,120	180	In Compliance
Grade 11	64,800	65,120	180	In Compliance
Grade 12	64,800	65,120	180	In Compliance
CHARTER SCHOOL				
Kindergarten	34,971	54,100	180	In Compliance
Grade 1	48,960	56,070	180	In Compliance
Grade 2	48,960	56,070	180	In Compliance
Grade 3	48,960	56,070	180	In Compliance
Grade 4	52,457	56,070	180	In Compliance
Grade 5	52,457	56,070	180	In Compliance
Grade 6	52,457	58,394	180	In Compliance
Grade 7	52,457	58,394	180	In Compliance
Grade 8	52,457	58,394	180	In Compliance

See accompanying notes to supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2016

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Education - Passed through California Department of Education			
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education & ESL	14508	$ 75,498
84.002A	Adult Education: English Literacy & Civics Education Local Grant	14109	45,343
84.002	Adult Education: Adult Secondary Education	13978	77,144
	Subtotal Adult Education Programs		197,985
84.010	NCLB: Title I, Part A, Basic Grants, Low Income and Neglected	14329	2,307,972
84.027	Special Education: Basic Local Assistance Entitlement, Part B, Sec. 611 (Formerly 94-142)	13379	1,942,728
84.330B	NCLB: Title I, Part G, Advanced Placement (AP) Test Fee Reimbursement	14831	18,240
84.041	Federal Impact Aid	10015	392,215
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Education)	14894	89,275
84.181	IDEA: Early Intervention Grants	23761	15,658
84.184	Safe and Supportive Schools Programmatic Intervention	15164	
84.365	NCLB: Title III, Limited English Proficiency	14346	283,528
84.367	NCLB: Title II, Part A, Improving Teacher Quality	14341	464,473
	Total U.S. Department of Education		5,712,074
U.S. Department of Health and Human Services - Passed through California Department of Education			
93.778	Medi-Cal Billing Option	10013	48,830
93.778	Medi-Cal Administrative Activities (MAA)	10060	22,284
	Subtotal Medi-Cal Programs		71,114
93.600	Head Start	10016	448,431
	Total U.S. Department of Health and Human Services		519,545

(Continued)

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2016

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expend-itures
U.S. Department of Agriculture - Passed through California Department of Education			
10.555	Child Nutrition: National School Lunch Program	13391	$ 3,509,984
10.574	Child Nutrition: Team Nutrition Grants	15332	413
10.558	Child Nutrition: Child and Adult Care Food Program	13393	78,808
10.582	Child Nutrition: Fresh Fruit and Vegetables Program	14968	88,553
	Total U.S. Department of Agriculture		3,677,758
U.S. Department of Defense			
12.unknown	Junior ROTC	-	161,140
	Total Federal Expenditures		$ 10,070,517

See accompanying notes to supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

	Child Care Program Fund
Unaudited Actual Financial Statements ending Fund Balance June 30, 2016	$ -
Adjustment for change in proportion estimate related to deferred inflows of the net pension liability.	(1,543)
Audited Ending Fund Balance, June 30, 2016	$ (1,543)

There were no other audit adjustments proposed to any other funds of the District.

See accompanying notes to supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2016
UNAUDITED

	(Budget) 2017	2016	2015	2014
General Fund				
Revenues and other financing sources	$ 111,398,475	$ 115,981,177	$ 105,649,236	$ 96,821,338
Expenditures	112,833,032	112,300,367	100,544,916	104,486,641
Other uses and transfers out	897,014	922,608	5,845,795	1,199,209
Total outgo	113,730,046	113,222,975	106,390,711	105,685,850
Change in fund balance	$ (2,331,571)	$ 2,758,202	$ (741,475)	$ (8,864,512)
Ending fund balance	$ 15,631,214	$ 17,962,785	$ 15,204,583	$ 15,946,058
Available reserves	$ 3,411,901	$ 3,382,504	$ 3,176,924	$ 3,161,672
Designated for economic uncertainties	$ 3,411,901	$ 3,382,504	$ 3,176,924	$ 3,161,672
Undesignated fund balance	$ -	$ -	$ -	$ -
Available reserves as percentages of total outgo	3.0%	3.0%	3.0%	3.0%
All Funds				
Total long-term liabilities	$ 157,399,658	$ 158,577,342	$ 142,864,264	$ 68,307,251
Average daily attendance at P-2	9,253	9,303	9,278	9,693

The General Fund fund balance has decreased by $6,847,785 over the past three years. The fiscal year 2016-2017 budget projects a decrease of $2,331,571. For a district this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2016, the District has met this requirement.

The District has incurred operating deficits in two of the past three years, and anticipates incurring an operating deficit during the 2016-2017 fiscal year.

Total long-term liabilities have increased by $90,270,091 over the past two years.

Average daily attendance has decreased by 390 over the past two years. The District anticipates an decrease of 50 ADA for the 2016-2017 fiscal year.

See accompanying notes to supplementary information.

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2016

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
Dual Language Academy of the Monterey Peninsula	Included in District Financial Statements as the Charter School Fund
The International School of Monterey	Separate Report
Learning for Life Charter School	Separate Report

See accompanying notes to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of Monterey Peninsula Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*s *(Uniform Guidance).* Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed un the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2016.

Description	CFDA Number	Amount
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		$ 10,906,236
Less: Impact Aid funds unspent	84.041	(598,344)
Medi-Cal Administrative Activities funds unspent	93.778	(71,811)
Medi-Cal Billing Option funds unspent	93.778	(165,564)
Total Schedule of Expenditure of Federal Awards		$ 10,070,517

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

(Continued)

NOTE 1 – PURPOSE OF SCHEDULES (Continued)

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2016-2017 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 – EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2016, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education
Monterey Peninsula Unified School District
Monterey, California

Report on Compliance with State Laws and Regulations

We have audited Monterey Peninsula Unified School District's compliance with the types of compliance requirements described in the State of California's *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2016.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General requirements	Yes
After school	Yes
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	No, see below
Immunizations	No, see below
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	Yes
Charter School Facility Grant Program	No, see below

(Continued)

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District does not have any Juvenile Court Schools or Middle or Early College High Schools, therefore, we did not perform any procedures related to Juvenile Court Schools or Middle or Early College High Schools.

The District does not operate a Before School program related to the After School Education and Safety Program; therefore, we did not perform any procedures related to the Before School element.

The District did not offer an Independent Study-Course Based program; therefore, we did not perform any procedures related to this program.

The District submitted all required immunization assessment reports to the California Department of Public Health; therefore, we did not perform any procedures related to this requirement.

The District does not have any Nonclassroom-Based Charter Schools; therefore, we did not perform procedures related to Nonclassroom-Based Instruction/Independent Study, for charter schools or Determination of Funding for Nonclassroom-Based Instruction, for charter schools.

The District did not participate in the Charter School Facility Grant Program; therefore we did not perform any procedures related to Charter School Facility Grant Program.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on Monterey Peninsula Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Monterey Peninsula Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Monterey Peninsula Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Monterey Peninsula Unified School District's compliance.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Finding 2016-002 and 2016-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Monterey Peninsula Unified School District did not comply with requirements regarding Attendance for charter schools and Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirements is necessary, in our opinion, for Monterey Peninsula Unified School District to comply with the requirements applicable to the state laws and regulations applicable to Attendance for charter schools and Unduplicated Local Control Funding Formula Pupil Counts.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Monterey Peninsula Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2016.

Other Matter

Monterey Peninsula Unified School District's responses to the noncompliance findings identified in our audit is described in the accompanying Schedule of Audit Findings and Questioned Costs. Monterey Peninsula Unified School Districts responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Monterey Peninsula Unified School District
Monterey, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Monterey Peninsula Unified School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Monterey Peninsula Unified School District's basic financial statements, and have issued our report thereon dated December 9, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Monterey Peninsula Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Monterey Peninsula Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Monterey Peninsula Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2016-001.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Monterey Peninsula Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Monterey Peninsula Unified School District's Response to Finding

Monterey Peninsula Unified School District's response to the finding identified in our audit is described in the accompanying Schedule of Audit Findings and Questioned Costs. Monterey Peninsula Unified School Districts response was not subjected to the auditing procedures applied in the audit of the financial statement's and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Monterey Peninsula Unified School District
Monterey, California

Report on Compliance for Each Major Federal Program

We have audited Monterey Peninsula Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Monterey Peninsula Unified School District's major federal programs for the year ended June 30, 2016. Monterey Peninsula Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Monterey Peninsula Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Monterey Peninsula Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Monterey Peninsula Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Monterey Peninsula Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

(Continued)

Report on Internal Control Over Compliance

Management of Monterey Peninsula Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Monterey Peninsula Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Monterey Peninsula Unified School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 9, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5 MONTEREY COUNTY PROGRAM

Board of Education
Monterey Peninsula Unified School District
Monterey, California

Report on Compliance

We have audited Monterey Peninsula Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Monterey County Program that could have a direct and material effect on its First 5 Monterey County Program for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Monterey County Program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Monterey Peninsula Unified School District's First 5 Monterey County Program based on the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Monterey County Program occurred. An audit includes examining, on a test basis, evidence about Monterey Peninsula Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the First 5 Monterey County Program. However, our audit does not provide a legal determination of Monterey Peninsula Unified School District's compliance with those requirements.

Opinion on First 5 Monterey County Program

In our opinion, Monterey Peninsula Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Monterey County Program for the year ended June 30, 2016.

Crowe Horwath LLP

Sacramento, California
December 9, 2016

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

FEDERAL AWARDS

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	X None reported	
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with with 2 CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555	National School Lunch Program

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	Qualified

(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

2016-001 DEFICIENCY - ASSOCIATED STUDENT BODY (30000)

Criteria

Education Code Section 48930 (and California Department of Education's "Accounting Procedures for Student Organizations Handbook") requires student body organizations to follow the regulations set by the Governing Board of the school district.

Condition

At various school sites selected for testing the following issues were noted:

- Receipts are not issued to clubs when peforming revenue-producing activities.
- A detailed schedule is not attached to the deposit slips indicating how many items were sold and for what price were they sold.

Effect

There exists a risk that ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been designed and implemented.

Fiscal Impact

Not determinable.

Recommendation

School sites should implement the proper control procedures in order to protect ASB funds from misappropriation:

- Receipts should be issued and signed when items are sold by clubs.
- Detailed schedule should accompany all deposits indicating how many items were sold and for what price they were sold.

Corrective Action Plan

Management acknowledged the lack of controls documented above and noted that these controls will be implemented going forward.

(Continued)

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-002 STATE COMPLIANCE - ATTENDANCE REPORTING (10000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition

At Dual Language Academy Charter, one student was marked absent within the absence logs however was not reflected properly in the attendance accounting system.

Effect

The effect of these findings for grades 1-3 is an overstatement of 0.01 ADA.

Cause

The errors were the result of clerical errors in accounting for attendance.

Fiscal Impact

The errors in total are below 0.50 ADA, therefore there is no fiscal impact.

Recommendation

The District should enforce controls to ensure accurate accounting for attendance.

Corrective Action Plan

Management acknowledged the error above and noted that controls will be implemented going forward.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria

Education Code Section 42238.02 (b)(3)(B) - …determine if the English learner, foster youth, and free or reduced-price meal eligible pupil counts [in CalPADS] are consistent with the school district's or charter school's English learner, foster youth, and free or reduced-price meal eligible pupil records.

Condition

One student at one school site was improperly included in the English Learner status on the 1.17 FRPM English Learner Count Report. Documentation provided indicated that the student was no longer considered an English Learner status as of August 2008.

Effect

The effect of this finding is an extrapolated overstatement of 42 English Learner unduplicated pupil counts:

Central Coast High

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	92	45	8	16	69
Audit adjustments	-	-	(1)	-	(1)
Adjusted counts	92	45	7	16	68

Del Rey Woods Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	459	114	10	315	439
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	459	114	8	315	437

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Foothill Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	370	98	19	124	241
Audit adjustments	-	-	-	-	-
Adjusted counts	370	98	19	124	241

George C. Marshall Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	534	225	25	53	303
Audit adjustments	-	-	(3)	-	(3)
Adjusted counts	534	225	22	-	300

Highland Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	401	110	11	273	394
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	401	110	9	273	392

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Ione Olson Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	393	163	16	89	268
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	393	163	14	89	266

J.C. Crumpton Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	384	203	13	73	289
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	384	203	11	73	287

La Mesa Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	463	39	78	47	164
Audit adjustments	-	-	(9)	-	(9)
Adjusted counts	463	39	69	47	155

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Los Arboles Middle

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	589	318	10	104	432
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	589	318	8	104	430

Marina Children's Center

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	-	-	-	-	-
Audit adjustments	-	-	-	-	-
Adjusted counts	-	-	-	-	-

Marina High

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	595	333	9	56	398
Audit adjustments	-	-	-	-	-
Adjusted counts	595	333	9	56	398

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Marina Vista Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	446	140	23	236	399
Audit adjustments	-	-	(3)	-	(3)
Adjusted counts	446	140	20	236	396

Martin Luther King Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	453	118	11	311	440
Audit adjustments	-	-	-	-	-
Adjusted counts	453	118	11	311	440

Monte Vista Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	307	102	17	42	161
Audit adjustments	-	-	(2)	-	(2)
Adjusted counts	307	102	15	42	159

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Monterey High

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	1,277	487	27	98	612
Audit adjustments	-	-	(3)	-	(3)
Adjusted counts	1,277	487	24	98	609

Monterey Peninsula Unified School District Community Day

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	8	4	1	1	6
Audit adjustments	-	-	(1)	-	(1)
Adjusted counts	8	4	-	1	5

Monterey Peninsula Unified School District Community Day Middle

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	7	6	-	1	7
Audit adjustments	-	-	-	-	-
Adjusted counts	7	6	-	1	7

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Ord Terrace Elementary

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	496	121	13	350	484
Audit adjustments	-	-	-	-	-
Adjusted counts	496	121	13	350	484

Seaside High

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	1,059	598	30	138	766
Audit adjustments	-	-	(4)	-	(4)
Adjusted counts	1,059	598	26	138	762

Seaside Middle

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	701	356	26	205	587
Audit adjustments	-	-	(3)	-	(3)
Adjusted counts	701	356	23	205	584

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-003 STATE COMPLIANCE - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)

Walter Colton

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	687	320	21	135	476
Audit adjustments	-	-	(3)	-	(3)
Adjusted counts	687	320	18	135	473

District-Wide

		Unduplicated pupil count			
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	9,711	3,900	368	2,667	6,935
Audit adjustments	-	-	(42)	-	(42)
Adjusted counts	9,711	3,900	326	2,667	6,893

Cause

The errors were the result of clerical errors in accounting for unduplicated pupil counts.

Fiscal Impact

The School District Unduplicated Pupil Percentage for Monterey Peninsula Unified School District was originally reported at 70.52% and the revised School District Unduplicated Pupil Percentage should be revised to 70.38%; the fiscal impact is a reduction of Local Control Funding Formula revenues of approximately $37,591.

Recommendation

The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate English Leaner status.

Corrective Action Plan

Management acknowledged the error above and noted that controls will be implemented going forward.

STATUS OF PRIOR YEAR

FINDINGS AND RECOMMENDATIONS

MONTEREY PENINSULA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2016

Finding/Recommendation	Current Status	District Explanation If Not Implemented

No matters were reported.

Appendix B – Adopted Budget

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	82,424,207.40	0.00	82,424,207.40	86,759,884.00	0.00	86,759,884.00	5.3%
2) Federal Revenue		8100-8299	853,230.68	5,896,601.06	6,749,831.74	691,249.08	5,492,358.34	6,183,607.42	-8.4%
3) Other State Revenue		8300-8599	6,539,984.42	5,510,097.45	12,050,081.87	3,895,393.51	2,228,882.36	6,124,275.87	-49.2%
4) Other Local Revenue		8600-8799	1,566,042.10	7,020,679.78	8,586,721.88	2,241,469.96	6,174,569.38	8,416,039.34	-2.0%
5) TOTAL, REVENUES			91,383,464.60	18,427,378.29	109,810,842.89	93,587,996.55	13,895,810.08	107,483,806.63	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,697,530.37	8,319,909.87	45,017,440.24	39,035,439.42	8,708,519.94	47,743,959.36	6.1%
2) Classified Salaries		2000-2999	12,602,918.50	8,398,307.58	21,001,226.08	13,160,985.88	9,347,703.04	22,508,688.92	7.2%
3) Employee Benefits		3000-3999	15,888,691.41	5,844,973.75	21,733,665.16	17,924,939.48	6,774,245.81	24,699,185.29	13.6%
4) Books and Supplies		4000-4999	4,631,587.82	3,240,463.11	7,872,050.93	2,562,260.61	3,009,645.68	5,571,906.29	-29.2%
5) Services and Other Operating Expenditures		5000-5999	5,593,539.41	5,921,997.63	11,515,537.04	6,109,431.13	1,239,927.36	7,349,358.49	-36.2%
6) Capital Outlay		6000-6999	2,055,945.93	557,252.25	2,613,198.18	214,759.64	0.00	214,759.64	-91.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	518,035.11	1,024,181.82	1,542,216.93	537,408.02	973,933.47	1,511,341.49	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,059,213.49)	533,520.96	(525,692.53)	(983,644.61)	376,834.60	(606,810.01)	15.4%
9) TOTAL, EXPENDITURES			76,929,035.06	33,840,606.97	110,769,642.03	78,561,579.57	30,430,809.90	108,992,389.47	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,454,429.54	(15,413,228.68)	(958,799.14)	15,026,416.98	(16,534,999.82)	(1,508,582.84)	57.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,472,056.80	22,596.04	1,494,652.84	759,461.45	0.00	759,461.45	-49.2%
2) Other Sources/Uses									
a) Sources		8930-8979	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,071,480.34)	14,071,480.34	0.00	(15,974,539.90)	15,974,539.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,543,537.14)	14,048,884.30	1,505,347.16	(16,734,001.35)	15,974,539.90	(759,461.45)	-150.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,910,892.40	(1,364,344.38)	546,548.02	(1,707,584.37)	(560,459.92)	(2,268,044.29)	-515.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
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)			12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
2) Ending Balance, June 30 (E + F1e)			14,888,936.70	862,194.53	15,751,131.23	13,181,352.33	301,734.61	13,483,086.94	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	114,790.83	0.00	114,790.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	862,194.53	862,194.53	0.00	301,734.61	301,734.61	-65.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	11,384,217.03	0.00	11,384,217.03	9,866,796.80	0.00	9,866,796.80	-13.3%
Estimated vacation liability	0000	9780				*25,000.00*		*25,000.00*	
Set aside for 2017/18 deficit spending	0000	9780				*3,576,855.71*		*3,576,855.71*	
Set aside for 2018/19 deficit spending	0000	9780				*5,676,411.76*		*5,676,411.76*	
Set aside for 2019/20 deficit spending	0000	9780				*268,566.79*		*268,566.79*	
Set aside for 2019/20 deficit spending	1100	9780				*319,962.54*		*319,962.54*	
Estimated vacation liability	0000	9780	*25,000.00*		*25,000.00*				
Set aside for 2016/17 deficit spending	0000	9780	*1,707,584.37*		*1,707,584.37*				
Set aside for 2017/18 deficit spending	0000	9780	*3,576,855.71*		*3,576,855.71*				
Set aside for 2018/19 deficit spending	0000	9780	*5,676,411.76*		*5,676,411.76*				
Set aside for 2019/20 deficit spending	0000	9780	*101,576.70*		*101,576.70*				
Set aside for 2019/20 deficit spending	1100	9780	*296,788.49*		*296,788.49*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,367,928.84	0.00	3,367,928.84	3,292,555.53	0.00	3,292,555.53	-2.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,640,678.75	(12,674,205.45)	21,966,473.30				
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	22,000.00	0.00	22,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(10,875.35)	74,644.05	63,768.70				
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	114,790.83	0.00	114,790.83				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			34,766,594.23	(12,599,561.40)	22,167,032.83				
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	1,828,734.79	0.00	1,828,734.79				
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			1,828,734.79	0.00	1,828,734.79				
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	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			32,937,859.44	(12,599,561.40)	20,338,298.04				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	33,248,823.00	0.00	33,248,823.00	43,302,917.00	0.00	43,302,917.00	30.2%
Education Protection Account State Aid - Current Year		8012	12,173,955.00	0.00	12,173,955.00	12,277,969.00	0.00	12,277,969.00	0.9%
State Aid - Prior Years		8019	(5,011.00)	0.00	(5,011.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	191,655.00	0.00	191,655.00	191,655.00	0.00	191,655.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,166,327.00	0.00	33,166,327.00	33,166,327.00	0.00	33,166,327.00	0.0%
Unsecured Roll Taxes		8042	1,340,356.00	0.00	1,340,356.00	1,340,356.00	0.00	1,340,356.00	0.0%
Prior Years' Taxes		8043	314,985.00	0.00	314,985.00	314,985.00	0.00	314,985.00	0.0%
Supplemental Taxes		8044	369,405.00	0.00	369,405.00	369,405.00	0.00	369,405.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	701,560.00	0.00	701,560.00	701,560.00	0.00	701,560.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,217,576.00	0.00	6,217,576.00	569,879.00	0.00	569,879.00	-90.8%
Penalties and Interest from Delinquent Taxes		8048	44,872.40	0.00	44,872.40	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			87,764,503.40	0.00	87,764,503.40	92,235,053.00	0.00	92,235,053.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,340,296.00)	0.00	(5,340,296.00)	(5,475,169.00)	0.00	(5,475,169.00)	2.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & 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			82,424,207.40	0.00	82,424,207.40	86,759,884.00	0.00	86,759,884.00	5.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	598,343.25	44,249.21	642,592.46	424,800.00	36,900.00	461,700.00	-28.2%
Special Education Entitlement		8181	0.00	1,942,728.00	1,942,728.00	0.00	1,942,728.00	1,942,728.00	0.0%
Special Education Discretionary Grants		8182	0.00	15,658.00	15,658.00	0.00	15,658.00	15,658.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,531,131.14	2,531,131.14		2,057,853.00	2,057,853.00	-18.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		465,090.00	465,090.00		465,090.00	465,090.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		27,244.00	27,244.00		27,244.00	27,244.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		320,979.74	320,979.74		289,723.00	289,723.00	-9.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		89,275.00	89,275.00		83,305.00	83,305.00	-6.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	254,887.43	460,245.97	715,133.40	266,449.08	573,857.34	840,306.42	17.5%
TOTAL, FEDERAL REVENUE			853,230.68	5,896,601.06	6,749,831.74	691,249.08	5,492,358.34	6,183,607.42	-8.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	396,827.00	396,827.00	0.00	407,838.00	407,838.00	2.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,216,129.00	0.00	5,216,129.00	2,523,639.11	0.00	2,523,639.11	-51.6%
Lottery - Unrestricted and Instructional Materials		8560	1,293,484.42	403,692.69	1,697,177.11	1,341,754.40	392,942.36	1,734,696.76	2.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		891,708.52	891,708.52		850,000.00	850,000.00	-4.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		2,138.34	2,138.34		0.00	0.00	-100.0%

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		373,767.00	373,767.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educatior	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,371.00	3,441,963.90	3,472,334.90	30,000.00	578,102.00	608,102.00	-82.5%
TOTAL, OTHER STATE REVENUE			6,539,984.42	5,510,097.45	12,050,081.87	3,895,393.51	2,228,882.36	6,124,275.87	-49.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	614,437.68	0.00	614,437.68	614,437.68	0.00	614,437.68	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	323,178.67	0.00	323,178.67	509,546.80	0.00	509,546.80	57.7%
Interest		8660	125,000.00	5,012.81	130,012.81	101,500.00	0.00	101,500.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,290.12	514.36	6,804.48	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	50,414.00	0.00	50,414.00	50,000.00	0.00	50,000.00	-0.8%
Interagency Services		8677	36,316.58	1,314,775.40	1,351,091.98	36,316.58	1,457,500.00	1,493,816.58	10.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,506.00	0.00	2,506.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & 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	407,899.05	1,685,915.21	2,093,814.26	929,668.90	702,607.38	1,632,276.28	-22.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,014,462.00	4,014,462.00		4,014,462.00	4,014,462.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,566,042.10	7,020,679.78	8,586,721.88	2,241,469.96	6,174,569.38	8,416,039.34	-2.0%
TOTAL, REVENUES			91,383,464.60	18,427,378.29	109,810,842.89	93,587,996.55	13,895,810.08	107,483,806.63	-2.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,867,957.75	7,149,909.23	36,017,866.98	30,251,989.03	7,553,832.08	37,805,821.11	5.0%
Certificated Pupil Support Salaries		1200	1,851,944.79	369,627.91	2,221,572.70	2,023,594.33	337,875.93	2,361,470.26	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,463,458.57	472,194.04	4,935,652.61	4,826,043.18	603,005.48	5,429,048.66	10.0%
Other Certificated Salaries		1900	1,514,169.26	328,178.69	1,842,347.95	1,933,812.88	213,806.45	2,147,619.33	16.6%
TOTAL, CERTIFICATED SALARIES			36,697,530.37	8,319,909.87	45,017,440.24	39,035,439.42	8,708,519.94	47,743,959.36	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	339,165.96	4,612,760.78	4,951,926.74	362,765.70	5,150,079.12	5,512,844.82	11.3%
Classified Support Salaries		2200	4,846,928.32	1,591,041.03	6,437,969.35	5,068,947.60	1,660,114.33	6,729,061.93	4.5%
Classified Supervisors' and Administrators' Salaries		2300	1,526,536.05	423,349.14	1,949,885.19	1,631,148.59	575,676.90	2,206,825.49	13.2%
Clerical, Technical and Office Salaries		2400	4,105,471.54	492,041.03	4,597,512.57	4,318,236.00	498,699.50	4,816,935.50	4.8%
Other Classified Salaries		2900	1,784,816.63	1,279,115.60	3,063,932.23	1,779,887.99	1,463,133.19	3,243,021.18	5.8%
TOTAL, CLASSIFIED SALARIES			12,602,918.50	8,398,307.58	21,001,226.08	13,160,985.88	9,347,703.04	22,508,688.92	7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,891,392.79	889,003.70	4,780,396.49	4,885,436.73	1,111,897.86	5,997,334.59	25.5%
PERS		3201-3202	1,426,779.82	913,795.70	2,340,575.52	1,808,342.22	1,204,151.06	3,012,493.28	28.7%
OASDI/Medicare/Alternative		3301-3302	1,444,753.48	738,944.56	2,183,698.04	1,518,895.33	807,023.44	2,325,918.77	6.5%
Health and Welfare Benefits		3401-3402	6,077,352.52	2,346,926.25	8,424,278.77	6,481,797.30	2,612,368.25	9,094,165.55	8.0%
Unemployment Insurance		3501-3502	24,609.65	8,358.03	32,967.68	26,091.97	9,026.55	35,118.52	6.5%
Workers' Compensation		3601-3602	2,236,690.08	759,109.27	2,995,799.35	2,367,723.17	818,634.40	3,186,357.57	6.4%
OPEB, Allocated		3701-3702	327,235.12	63,366.74	390,601.86	338,079.48	67,729.06	405,808.54	3.9%
OPEB, Active Employees		3751-3752	310,972.45	124,593.50	435,565.95	344,667.78	142,685.19	487,352.97	11.9%
Other Employee Benefits		3901-3902	148,905.50	876.00	149,781.50	153,905.50	730.00	154,635.50	3.2%
TOTAL, EMPLOYEE BENEFITS			15,888,691.41	5,844,973.75	21,733,665.16	17,924,939.48	6,774,245.81	24,699,185.29	13.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	515,269.33	265,191.14	780,460.47	400,000.00	392,942.36	792,942.36	1.6%
Books and Other Reference Materials		4200	459,445.09	111,792.35	571,237.44	24,787.86	4,981.80	29,769.66	-94.8%
Materials and Supplies		4300	2,818,280.38	2,653,576.92	5,471,857.30	2,053,375.44	2,534,262.07	4,587,637.51	-16.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	838,593.02	209,902.70	1,048,495.72	84,097.31	77,459.45	161,556.76	-84.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,631,587.82	3,240,463.11	7,872,050.93	2,562,260.61	3,009,645.68	5,571,906.29	-29.2%
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	200,740.18	561,560.64	762,300.82	133,926.68	269,937.89	403,864.57	-47.0%
Dues and Memberships		5300	50,811.45	1,169.00	51,980.45	63,193.00	300.00	63,493.00	22.1%
Insurance		5400 - 5450	53,347.00	25,289.00	78,636.00	44,425.00	24,272.00	68,697.00	-12.6%
Operations and Housekeeping Services		5500	1,785,120.62	48,925.46	1,834,046.08	1,717,527.00	35,000.00	1,752,527.00	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	326,293.25	65,598.47	391,891.72	376,134.72	22,500.00	398,634.72	1.7%
Transfers of Direct Costs		5710	(172,984.97)	172,984.97	0.00	(67,524.12)	67,524.12	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(185,081.76)	(210,574.75)	(395,656.51)	(242,222.25)	(231,500.00)	(473,722.25)	19.7%
Professional/Consulting Services and Operating Expenditures		5800	3,085,826.30	5,248,214.01	8,334,040.31	2,899,807.56	1,048,125.89	3,947,933.45	-52.6%
Communications		5900	449,467.34	8,830.83	458,298.17	1,184,163.54	3,767.46	1,187,931.00	159.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,593,539.41	5,921,997.63	11,515,537.04	6,109,431.13	1,239,927.36	7,349,358.49	-36.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	41,000.93	41,000.93	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,465,600.99	236,071.51	1,701,672.50	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	590,344.94	280,179.81	870,524.75	214,759.64	0.00	214,759.64	-75.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,055,945.93	557,252.25	2,613,198.18	214,759.64	0.00	214,759.64	-91.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	252,245.07	1,024,181.82	1,276,426.89	271,617.98	973,933.47	1,245,551.45	-2.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	50,314.00	0.00	50,314.00	50,314.00	0.00	50,314.00	0.0%
Debt Service									
Debt Service - Interest		7438	24,850.91	0.00	24,850.91	22,873.30	0.00	22,873.30	-8.0%
Other Debt Service - Principal		7439	190,625.13	0.00	190,625.13	192,602.74	0.00	192,602.74	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			518,035.11	1,024,181.82	1,542,216.93	537,408.02	973,933.47	1,511,341.49	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(533,520.96)	533,520.96	0.00	(376,834.60)	376,834.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(525,692.53)	0.00	(525,692.53)	(606,810.01)	0.00	(606,810.01)	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,059,213.49)	533,520.96	(525,692.53)	(983,644.61)	376,834.60	(606,810.01)	15.4%
TOTAL, EXPENDITURES			76,929,035.06	33,840,606.97	110,769,642.03	78,561,579.57	30,430,809.90	108,992,389.47	-1.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,472,056.80	22,596.04	1,494,652.84	759,461.45	0.00	759,461.45	-49.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,472,056.80	22,596.04	1,494,652.84	759,461.45	0.00	759,461.45	-49.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
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	(14,071,480.34)	14,071,480.34	0.00	(15,974,539.90)	15,974,539.90	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,071,480.34)	14,071,480.34	0.00	(15,974,539.90)	15,974,539.90	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,543,537.14)	14,048,884.30	1,505,347.16	(16,734,001.35)	15,974,539.90	(759,461.45)	-150.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	82,424,207.40	0.00	82,424,207.40	86,759,884.00	0.00	86,759,884.00	5.3%
2) Federal Revenue		8100-8299	853,230.68	5,896,601.06	6,749,831.74	691,249.08	5,492,358.34	6,183,607.42	-8.4%
3) Other State Revenue		8300-8599	6,539,984.42	5,510,097.45	12,050,081.87	3,895,393.51	2,228,882.36	6,124,275.87	-49.2%
4) Other Local Revenue		8600-8799	1,566,042.10	7,020,679.78	8,586,721.88	2,241,469.96	6,174,569.38	8,416,039.34	-2.0%
5) TOTAL, REVENUES			91,383,464.60	18,427,378.29	109,810,842.89	93,587,996.55	13,895,810.08	107,483,806.63	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,218,950.90	19,631,575.87	60,850,526.77	42,360,840.22	21,387,879.87	63,748,720.09	4.8%
2) Instruction - Related Services	2000-2999		11,395,224.58	3,336,985.26	14,732,209.84	12,417,942.50	2,617,452.94	15,035,395.44	2.1%
3) Pupil Services	3000-3999		7,659,681.64	2,402,102.37	10,061,784.01	8,437,080.24	1,242,412.52	9,679,492.76	-3.8%
4) Ancillary Services	4000-4999		603,823.02	48,593.03	652,416.05	698,998.94	10,000.00	708,998.94	8.7%
5) Community Services	5000-5999		0.00	403,280.19	403,280.19	0.00	371,278.03	371,278.03	-7.9%
6) Enterprise	6000-6999		265,000.00	0.00	265,000.00	265,000.00	0.00	265,000.00	0.0%
7) General Administration	7000-7999		6,496,964.74	618,415.41	7,115,380.15	6,021,730.96	426,398.40	6,448,129.36	-9.4%
8) Plant Services	8000-8999		8,771,355.07	6,375,473.02	15,146,828.09	7,822,578.69	3,401,454.67	11,224,033.36	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	518,035.11	1,024,181.82	1,542,216.93	537,408.02	973,933.47	1,511,341.49	-2.0%
10) TOTAL, EXPENDITURES			76,929,035.06	33,840,606.97	110,769,642.03	78,561,579.57	30,430,809.90	108,992,389.47	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,454,429.54	(15,413,228.68)	(958,799.14)	15,026,416.98	(16,534,999.82)	(1,508,582.84)	57.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,472,056.80	22,596.04	1,494,652.84	759,461.45	0.00	759,461.45	-49.2%
2) Other Sources/Uses									
a) Sources		8930-8979	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,071,480.34)	14,071,480.34	0.00	(15,974,539.90)	15,974,539.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,543,537.14)	14,048,884.30	1,505,347.16	(16,734,001.35)	15,974,539.90	(759,461.45)	-150.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	2015-16 Estimated Actuals Restricted (B)	2015-16 Estimated Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,910,892.40	(1,364,344.38)	546,548.02	(1,707,584.37)	(560,459.92)	(2,268,044.29)	-515.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
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)			12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,978,044.30	2,226,538.91	15,204,583.21	14,888,936.70	862,194.53	15,751,131.23	3.6%
2) Ending Balance, June 30 (E + F1e)			14,888,936.70	862,194.53	15,751,131.23	13,181,352.33	301,734.61	13,483,086.94	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	114,790.83	0.00	114,790.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	862,194.53	862,194.53	0.00	301,734.61	301,734.61	-65.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,384,217.03	0.00	11,384,217.03	9,866,796.80	0.00	9,866,796.80	-13.3%
Estimated vacation liability	0000	9780				*25,000.00*		*25,000.00*	
Set aside for 2017/18 deficit spending	0000	9780				*3,576,855.71*		*3,576,855.71*	
Set aside for 2018/19 deficit spending	0000	9780				*5,676,411.76*		*5,676,411.76*	
Set aside for 2019/20 deficit spending	0000	9780				*268,566.79*		*268,566.79*	
Set aside for 2019/20 deficit spending	1100	9780				*319,962.54*		*319,962.54*	
Estimated vacation liability	0000	9780	*25,000.00*		*25,000.00*				
Set aside for 2016/17 deficit spending	0000	9780	*1,707,584.37*		*1,707,584.37*				
Set aside for 2017/18 deficit spending	0000	9780	*3,576,855.71*		*3,576,855.71*				
Set aside for 2018/19 deficit spending	0000	9780	*5,676,411.76*		*5,676,411.76*				
Set aside for 2019/20 deficit spending	0000	9780	*101,576.70*		*101,576.70*				
Set aside for 2019/20 deficit spending	1100	9780	*296,788.49*		*296,788.49*				
e) Unassigned/unappropriated									

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	3,367,928.84	0.00	3,367,928.84	3,292,555.53	0.00	3,292,555.53	-2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	200,000.00	0.00
6264	Educator Effectiveness	389,551.00	29,091.08
9010	Other Restricted Local	272,643.53	272,643.53
Total, Restricted Balance		862,194.53	301,734.61

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,530,678.00	4,005,891.00	13.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	341,461.40	75,296.00	-77.9%
4) Other Local Revenue		8600-8799	19,344.59	0.00	-100.0%
5) TOTAL, REVENUES			3,891,483.99	4,081,187.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,533,670.01	1,984,084.52	29.4%
2) Classified Salaries		2000-2999	298,630.83	310,950.98	4.1%
3) Employee Benefits		3000-3999	613,311.01	806,171.80	31.4%
4) Books and Supplies		4000-4999	382,789.89	278,800.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	554,498.82	551,522.02	-0.5%
6) Capital Outlay		6000-6999	6,506.64	25,000.00	284.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,964.03	221,345.10	6.9%
9) TOTAL, EXPENDITURES			3,596,371.23	4,177,874.42	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			295,112.76	(96,687.42)	-132.8%
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)			295,112.76	(96,687.42)	-132.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	580,603.21	875,715.97	50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			580,603.21	875,715.97	50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,603.21	875,715.97	50.8%
2) Ending Balance, June 30 (E + F1e)			875,715.97	779,028.55	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,905.82	44,961.82	61.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	847,810.15	734,066.73	-13.4%
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	833,215.28		
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			833,215.28		
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	61.47		
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			61.47		
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)			833,153.81		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,026,844.00	2,441,917.00	20.5%
Education Protection Account State Aid - Current Year		8012	79,830.00	88,896.00	11.4%
State Aid - Prior Years		8019	94,164.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,329,840.00	1,475,078.00	10.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,530,678.00	4,005,891.00	13.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	189,958.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	125,105.40	75,296.00	-39.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,398.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			341,461.40	75,296.00	-77.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,057.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	16,287.06	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,344.59	0.00	-100.0%
TOTAL, REVENUES			3,891,483.99	4,081,187.00	4.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,308,674.14	1,670,069.28	27.6%
Certificated Pupil Support Salaries		1200	57,367.22	58,267.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	107,234.04	199,235.19	85.8%
Other Certificated Salaries		1900	60,394.61	56,513.05	-6.4%
TOTAL, CERTIFICATED SALARIES			1,533,670.01	1,984,084.52	29.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,819.04	137,595.70	12.0%
Classified Support Salaries		2200	17,863.26	13,002.60	-27.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,677.33	68,336.60	2.5%
Other Classified Salaries		2900	91,271.20	92,016.08	0.8%
TOTAL, CLASSIFIED SALARIES			298,630.83	310,950.98	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	165,672.94	255,925.40	54.5%
PERS		3201-3202	28,443.59	34,011.56	19.6%
OASDI/Medicare/Alternative		3301-3302	42,537.27	48,503.38	14.0%
Health and Welfare Benefits		3401-3402	272,692.19	338,016.64	24.0%
Unemployment Insurance		3501-3502	912.51	1,147.56	25.8%
Workers' Compensation		3601-3602	83,039.75	104,010.97	25.3%
OPEB, Allocated		3701-3702	6,956.85	8,721.18	25.4%
OPEB, Active Employees		3751-3752	13,055.91	15,835.11	21.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			613,311.01	806,171.80	31.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	42,514.81	50,000.00	17.6%
Books and Other Reference Materials		4200	20,380.60	45,000.00	120.8%
Materials and Supplies		4300	244,500.92	96,300.00	-60.6%
Noncapitalized Equipment		4400	75,393.56	87,500.00	16.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			382,789.89	278,800.00	-27.2%

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	51,905.00	0.00	-100.0%
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	8,616.00	10,000.00	16.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	419,024.46	508,522.02	21.4%
Professional/Consulting Services and Operating Expenditures		5800	74,480.16	33,000.00	-55.7%
Communications		5900	473.20	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,498.82	551,522.02	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,506.64	25,000.00	284.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,506.64	25,000.00	284.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	206,964.03	221,345.10	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,964.03	221,345.10	6.9%
TOTAL, EXPENDITURES			3,596,371.23	4,177,874.42	16.2%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,530,678.00	4,005,891.00	13.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	341,461.40	75,296.00	-77.9%
4) Other Local Revenue		8600-8799	19,344.59	0.00	-100.0%
5) TOTAL, REVENUES			3,891,483.99	4,081,187.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,614,836.24	3,025,716.98	15.7%
2) Instruction - Related Services	2000-2999		458,555.72	530,419.60	15.7%
3) Pupil Services	3000-3999		181,367.49	297,370.72	64.0%
4) Ancillary Services	4000-4999		24,404.96	1,000.00	-95.9%
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		206,964.03	221,345.10	6.9%
8) Plant Services	8000-8999		110,242.79	102,022.02	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,596,371.23	4,177,874.42	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			295,112.76	(96,687.42)	-132.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			295,112.76	(96,687.42)	-132.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	580,603.21	875,715.97	50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			580,603.21	875,715.97	50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,603.21	875,715.97	50.8%
2) Ending Balance, June 30 (E + F1e)			875,715.97	779,028.55	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,905.82	44,961.82	61.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	847,810.15	734,066.73	-13.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6300	Lottery: Instructional Materials	27,905.82	44,961.82
Total, Restricted Balance		27,905.82	44,961.82

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	197,985.00	0.00	-100.0%
3) Other State Revenue		8300-8599	756,576.00	500,925.00	-33.8%
4) Other Local Revenue		8600-8799	6,841.66	3,000.00	-56.2%
5) TOTAL, REVENUES			961,402.66	503,925.00	-47.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	444,455.81	207,415.06	-53.3%
2) Classified Salaries		2000-2999	177,069.09	135,171.14	-23.7%
3) Employee Benefits		3000-3999	161,179.03	117,186.79	-27.3%
4) Books and Supplies		4000-4999	100,724.81	4,262.48	-95.8%
5) Services and Other Operating Expenditures		5000-5999	88,529.79	13,030.70	-85.3%
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	39,010.13	26,858.83	-31.1%
9) TOTAL, EXPENDITURES			1,010,968.66	503,925.00	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,566.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(49,566.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,566.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,566.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,566.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(120,680.81)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(120,680.81)		
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	37.52		
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			37.52		
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)			(120,718.33)		

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	197,985.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			197,985.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	753,133.00	500,925.00	-33.5%
All Other State Revenue	All Other	8590	3,443.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			756,576.00	500,925.00	-33.8%

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	(336.89)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	4,170.00	3,000.00	-28.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,008.55	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,841.66	3,000.00	-56.2%
TOTAL, REVENUES			961,402.66	503,925.00	-47.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	411,235.30	189,940.30	-53.8%
Certificated Pupil Support Salaries		1200	15,250.43	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,467.98	17,474.76	6.1%
Other Certificated Salaries		1900	1,502.10	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			444,455.81	207,415.06	-53.3%
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	140,268.09	135,171.14	-3.6%
Other Classified Salaries		2900	36,801.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			177,069.09	135,171.14	-23.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,640.84	23,894.49	-44.0%
PERS		3201-3202	21,269.88	17,884.19	-15.9%
OASDI/Medicare/Alternative		3301-3302	21,020.72	14,341.70	-31.8%
Health and Welfare Benefits		3401-3402	44,305.24	42,964.97	-3.0%
Unemployment Insurance		3501-3502	310.74	171.31	-44.9%
Workers' Compensation		3601-3602	28,167.55	15,525.99	-44.9%
OPEB, Allocated		3701-3702	2,361.66	1,301.74	-44.9%
OPEB, Active Employees		3751-3752	1,102.40	1,102.40	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,179.03	117,186.79	-27.3%
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	88,733.64	4,262.48	-95.2%
Noncapitalized Equipment		4400	11,991.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			100,724.81	4,262.48	-95.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,553.67	2,500.00	-86.5%
Dues and Memberships		5300	1,305.00	1,120.00	-14.2%
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	3,075.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,115.00	615.00	-70.9%
Professional/Consulting Services and Operating Expenditures		5800	62,981.12	8,295.70	-86.8%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,529.79	13,030.70	-85.3%
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	39,010.13	26,858.83	-31.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,010.13	26,858.83	-31.1%
TOTAL, EXPENDITURES			1,010,968.66	503,925.00	-50.2%

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%

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	197,985.00	0.00	-100.0%
3) Other State Revenue		8300-8599	756,576.00	500,925.00	-33.8%
4) Other Local Revenue		8600-8799	6,841.66	3,000.00	-56.2%
5) TOTAL, REVENUES			961,402.66	503,925.00	-47.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		652,530.23	254,327.52	-61.0%
2) Instruction - Related Services	2000-2999		302,845.93	222,738.65	-26.5%
3) Pupil Services	3000-3999		16,582.37	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		39,010.13	26,858.83	-31.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,010,968.66	503,925.00	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,566.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,566.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,566.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,566.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,566.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,431.00	448,000.00	-0.1%
3) Other State Revenue		8300-8599	1,578,358.23	1,578,010.00	0.0%
4) Other Local Revenue		8600-8799	(644.79)	0.00	-100.0%
5) TOTAL, REVENUES			2,026,144.44	2,026,010.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	577,394.16	621,087.19	7.6%
2) Classified Salaries		2000-2999	542,772.55	637,875.26	17.5%
3) Employee Benefits		3000-3999	494,156.88	611,281.85	23.7%
4) Books and Supplies		4000-4999	288,608.98	47,780.89	-83.4%
5) Services and Other Operating Expenditures		5000-5999	75,738.48	0.00	-100.0%
6) Capital Outlay		6000-6999	24,200.00	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	25,556.40	107,984.81	322.5%
9) TOTAL, EXPENDITURES			2,028,427.45	2,026,010.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,283.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,283.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,841.82	558.81	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,841.82	558.81	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,841.82	558.81	-80.3%
2) Ending Balance, June 30 (E + F1e)			558.81	558.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	558.81	558.81	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	(467,173.16)		
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			(467,173.16)		
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	34.69		
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			34.69		
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)			(467,207.85)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	448,431.00	448,000.00	-0.1%
TOTAL, FEDERAL REVENUE			448,431.00	448,000.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,578,010.00	1,578,010.00	0.0%
All Other State Revenue	All Other	8590	348.23	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,578,358.23	1,578,010.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(1,649.21)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,004.42	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(644.79)	0.00	-100.0%
TOTAL, REVENUES			2,026,144.44	2,026,010.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	399,484.13	403,714.27	1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,910.03	217,372.92	22.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			577,394.16	621,087.19	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	364,067.75	475,717.46	30.7%
Classified Support Salaries		2200	41,984.29	43,104.96	2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,720.51	119,052.84	-12.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			542,772.55	637,875.26	17.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,856.48	74,494.16	38.3%
PERS		3201-3202	66,007.57	87,017.37	31.8%
OASDI/Medicare/Alternative		3301-3302	53,094.45	59,130.60	11.4%
Health and Welfare Benefits		3401-3402	252,967.87	312,702.84	23.6%
Unemployment Insurance		3501-3502	560.06	628.07	12.1%
Workers' Compensation		3601-3602	50,866.91	57,056.17	12.2%
OPEB, Allocated		3701-3702	4,289.44	4,784.01	11.5%
OPEB, Active Employees		3751-3752	12,514.10	15,468.63	23.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			494,156.88	611,281.85	23.7%
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	287,008.98	47,780.89	-83.4%
Noncapitalized Equipment		4400	1,600.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			288,608.98	47,780.89	-83.4%

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	4,032.53	0.00	-100.0%
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	4,795.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,747.64	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	21,787.97	0.00	-100.0%
Communications		5900	375.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,738.48	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,200.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,200.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,556.40	107,984.81	322.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,556.40	107,984.81	322.5%
TOTAL, EXPENDITURES			2,028,427.45	2,026,010.00	-0.1%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,431.00	448,000.00	-0.1%
3) Other State Revenue		8300-8599	1,578,358.23	1,578,010.00	0.0%
4) Other Local Revenue		8600-8799	(644.79)	0.00	-100.0%
5) TOTAL, REVENUES			2,026,144.44	2,026,010.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,465,165.82	1,401,098.48	-4.4%
2) Instruction - Related Services	2000-2999		362,823.63	390,330.50	7.6%
3) Pupil Services	3000-3999		78,918.88	63,741.30	-19.2%
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		25,556.40	107,984.81	322.5%
8) Plant Services	8000-8999		95,962.72	62,854.91	-34.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,028,427.45	2,026,010.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,283.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,283.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,841.82	558.81	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,841.82	558.81	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,841.82	558.81	-80.3%
2) Ending Balance, June 30 (E + F1e)			558.81	558.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	558.81	558.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	558.81	558.81
Total, Restricted Balance		558.81	558.81

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	3,697,700.58	3,703,000.00	0.1%
3) Other State Revenue		8300-8599	294,814.00	285,000.00	-3.3%
4) Other Local Revenue		8600-8799	779,625.57	780,780.00	0.1%
5) TOTAL, REVENUES			4,772,140.15	4,768,780.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,686,553.08	1,816,397.90	7.7%
3) Employee Benefits		3000-3999	626,370.73	686,283.67	9.6%
4) Books and Supplies		4000-4999	2,465,774.39	2,359,761.38	-4.3%
5) Services and Other Operating Expenditures		5000-5999	195,197.25	231,485.23	18.6%
6) Capital Outlay		6000-6999	239,814.00	410,000.00	71.0%
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	254,161.97	250,621.27	-1.4%
9) TOTAL, EXPENDITURES			5,467,871.42	5,754,549.45	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(695,731.27)	(985,769.45)	41.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(695,731.27)	(985,769.45)	41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,897,595.36	1,201,864.09	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,595.36	1,201,864.09	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,595.36	1,201,864.09	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,201,864.09	216,094.64	-82.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	249,315.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	952,548.14	216,094.64	-77.3%
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	497,571.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,793.95		
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	249,315.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			772,681.31		
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	93.76		
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			93.76		
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)			772,587.55		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,684,100.58	3,703,000.00	0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	13,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,697,700.58	3,703,000.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	294,814.00	285,000.00	-3.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			294,814.00	285,000.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,000.00	1,000.00	-66.7%
Food Service Sales		8634	770,000.00	774,000.00	0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	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	1,125.57	280.00	-75.1%
TOTAL, OTHER LOCAL REVENUE			779,625.57	780,780.00	0.1%
TOTAL, REVENUES			4,772,140.15	4,768,780.00	-0.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,321,256.64	1,402,086.04	6.1%
Classified Supervisors' and Administrators' Salaries		2300	206,304.64	248,667.65	20.5%
Clerical, Technical and Office Salaries		2400	158,991.80	165,644.21	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,686,553.08	1,816,397.90	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	171,059.78	204,717.33	19.7%
OASDI/Medicare/Alternative		3301-3302	123,584.87	133,216.60	7.8%
Health and Welfare Benefits		3401-3402	232,704.16	242,422.15	4.2%
Unemployment Insurance		3501-3502	842.89	908.12	7.7%
Workers' Compensation		3601-3602	76,434.49	82,319.20	7.7%
OPEB, Allocated		3701-3702	6,404.54	6,864.11	7.2%
OPEB, Active Employees		3751-3752	15,340.00	15,836.16	3.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			626,370.73	686,283.67	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	225,178.00	240,000.00	6.6%
Noncapitalized Equipment		4400	55,338.83	40,000.00	-27.7%
Food		4700	2,185,257.56	2,079,761.38	-4.8%
TOTAL, BOOKS AND SUPPLIES			2,465,774.39	2,359,761.38	-4.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,100.00	11,500.00	-12.2%
Dues and Memberships		5300	781.34	950.00	21.6%
Insurance		5400-5450	0.00	3,500.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,500.00	74,000.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(75,384.09)	(42,664.77)	-43.4%
Professional/Consulting Services and Operating Expenditures		5800	176,000.00	182,000.00	3.4%
Communications		5900	2,200.00	2,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,197.25	231,485.23	18.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	0.0%
Equipment		6400	89,814.00	260,000.00	189.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			239,814.00	410,000.00	71.0%
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	254,161.97	250,621.27	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			254,161.97	250,621.27	-1.4%
TOTAL, EXPENDITURES			5,467,871.42	5,754,549.45	5.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,697,700.58	3,703,000.00	0.1%
3) Other State Revenue		8300-8599	294,814.00	285,000.00	-3.3%
4) Other Local Revenue		8600-8799	779,625.57	780,780.00	0.1%
5) TOTAL, REVENUES			4,772,140.15	4,768,780.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,063,709.45	5,353,928.18	5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		254,161.97	250,621.27	-1.4%
8) Plant Services	8000-8999		150,000.00	150,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,467,871.42	5,754,549.45	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(695,731.27)	(985,769.45)	41.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(695,731.27)	(985,769.45)	41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,897,595.36	1,201,864.09	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,595.36	1,201,864.09	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,595.36	1,201,864.09	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,201,864.09	216,094.64	-82.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	249,315.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	952,548.14	216,094.64	-77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	952,548.14	216,094.64
Total, Restricted Balance		952,548.14	216,094.64

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	7,971.85	0.00	-100.0%
5) TOTAL, REVENUES			7,971.85	0.00	-100.0%
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	27,229.31	50,000.00	83.6%
5) Services and Other Operating Expenditures		5000-5999	244,792.29	174,318.17	-28.8%
6) Capital Outlay		6000-6999	9,400.00	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			281,421.60	224,318.17	-20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,449.75)	(224,318.17)	-18.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,596.04	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,596.04	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)			(250,853.71)	(224,318.17)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	498,696.22	247,842.51	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,696.22	247,842.51	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,696.22	247,842.51	-50.3%
2) Ending Balance, June 30 (E + F1e)			247,842.51	23,524.34	-90.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	247,842.51	23,524.34	-90.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	282,050.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			282,050.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			282,050.37		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,381.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,290.41	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,300.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,971.85	0.00	-100.0%
TOTAL, REVENUES			7,971.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,087.94	50,000.00	1123.1%
Noncapitalized Equipment		4400	23,141.37	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,229.31	50,000.00	83.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	244,792.29	174,318.17	-28.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			244,792.29	174,318.17	-28.8%
CAPITAL OUTLAY					
Land Improvements		6170	9,400.00	0.00	-100.0%
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			9,400.00	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			281,421.60	224,318.17	-20.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	22,596.04	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,596.04	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,596.04	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,971.85	0.00	-100.0%
5) TOTAL, REVENUES			7,971.85	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		281,421.60	224,318.17	-20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			281,421.60	224,318.17	-20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(273,449.75)	(224,318.17)	-18.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,596.04	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,596.04	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(250,853.71)	(224,318.17)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	498,696.22	247,842.51	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,696.22	247,842.51	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,696.22	247,842.51	-50.3%
2) Ending Balance, June 30 (E + F1e)			247,842.51	23,524.34	-90.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	247,842.51	23,524.34	-90.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,127.86	0.00	-100.0%
5) TOTAL, REVENUES			80,127.86	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,079.78	65,393.62	-2.5%
3) Employee Benefits		3000-3999	19,101.83	20,136.54	5.4%
4) Books and Supplies		4000-4999	215,859.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,070,480.50	1,440.00	-100.0%
6) Capital Outlay		6000-6999	4,291,247.25	913,029.84	-78.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,663,768.60	1,000,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,583,640.74)	(1,000,000.00)	-86.8%
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)			(7,583,640.74)	(1,000,000.00)	-86.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,837,658.04	1,254,017.30	-85.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,837,658.04	1,254,017.30	-85.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,837,658.04	1,254,017.30	-85.8%
2) Ending Balance, June 30 (E + F1e)			1,254,017.30	254,017.30	-79.7%
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	1,254,017.30	254,017.30	-79.7%
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	5,537,720.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,537,720.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,537,720.51		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,127.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,127.86	0.00	-100.0%
TOTAL, REVENUES			80,127.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	51,835.78	53,123.20	2.5%
Clerical, Technical and Office Salaries		2400	11,244.00	12,270.42	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,079.78	65,393.62	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,302.67	3,857.06	16.8%
PERS		3201-3202	3,840.77	4,532.71	18.0%
OASDI/Medicare/Alternative		3301-3302	3,182.55	3,054.72	-4.0%
Health and Welfare Benefits		3401-3402	4,979.98	4,980.00	0.0%
Unemployment Insurance		3501-3502	34.24	33.37	-2.5%
Workers' Compensation		3601-3602	3,105.46	3,028.92	-2.5%
OPEB, Allocated		3701-3702	260.56	254.16	-2.5%
OPEB, Active Employees		3751-3752	249.60	249.60	0.0%
Other Employee Benefits		3901-3902	146.00	146.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,101.83	20,136.54	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	198,639.16	0.00	-100.0%
Noncapitalized Equipment		4400	17,220.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			215,859.24	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,440.00	1,440.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,069,040.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,070,480.50	1,440.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,424,826.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	866,420.91	913,029.84	5.4%
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			4,291,247.25	913,029.84	-78.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,663,768.60	1,000,000.00	-87.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,127.86	0.00	-100.0%
5) TOTAL, REVENUES			80,127.86	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,663,768.60	1,000,000.00	-87.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,663,768.60	1,000,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,583,640.74)	(1,000,000.00)	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,583,640.74)	(1,000,000.00)	-86.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,837,658.04	1,254,017.30	-85.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,837,658.04	1,254,017.30	-85.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,837,658.04	1,254,017.30	-85.8%
2) Ending Balance, June 30 (E + F1e)			1,254,017.30	254,017.30	-79.7%
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	1,254,017.30	254,017.30	-79.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
9010	Other Restricted Local	1,254,017.30	254,017.30
Total, Restricted Balance		1,254,017.30	254,017.30

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	1,240,508.31	500,000.00	-59.7%
5) TOTAL, REVENUES			1,240,508.31	500,000.00	-59.7%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,003,124.40	200,000.00	-80.1%
6) Capital Outlay		6000-6999	152,985.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,156,110.12	200,000.00	-82.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,398.19	300,000.00	255.5%
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)			84,398.19	300,000.00	255.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,319,820.31	4,404,218.50	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,319,820.31	4,404,218.50	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,319,820.31	4,404,218.50	2.0%
2) Ending Balance, June 30 (E + F1e)			4,404,218.50	4,704,218.50	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,404,218.50	4,704,218.50	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,608,916.57		
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			5,608,916.57		
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)			5,608,916.57		

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	29,725.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	782.58	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,210,000.00	500,000.00	-58.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,240,508.31	500,000.00	-59.7%
TOTAL, REVENUES			1,240,508.31	500,000.00	-59.7%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,003,024.40	200,000.00	-80.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,003,124.40	200,000.00	-80.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,950.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	149,035.72	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			152,985.72	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			1,156,110.12	200,000.00	-82.7%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,240,508.31	500,000.00	-59.7%
5) TOTAL, REVENUES			1,240,508.31	500,000.00	-59.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,224.40	0.00	-100.0%
8) Plant Services	8000-8999		1,152,885.72	200,000.00	-82.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,156,110.12	200,000.00	-82.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,398.19	300,000.00	255.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,398.19	300,000.00	255.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,319,820.31	4,404,218.50	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,319,820.31	4,404,218.50	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,319,820.31	4,404,218.50	2.0%
2) Ending Balance, June 30 (E + F1e)			4,404,218.50	4,704,218.50	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,404,218.50	4,704,218.50	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,040.15	0.00	-100.0%
5) TOTAL, REVENUES			13,040.15	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,595.95	0.00	-100.0%
3) Employee Benefits		3000-3999	5,750.81	0.00	-100.0%
4) Books and Supplies		4000-4999	107,681.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	405,026.50	459,337.21	13.4%
6) Capital Outlay		6000-6999	331,831.00	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			895,886.23	459,337.21	-48.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(882,846.08)	(459,337.21)	-48.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(882,846.08)	(459,337.21)	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,386.17	462,540.09	-65.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,386.17	462,540.09	-65.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,386.17	462,540.09	-65.6%
2) Ending Balance, June 30 (E + F1e)			462,540.09	3,202.88	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	462,540.09	3,202.88	-99.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,065,247.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,065,247.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,065,247.92		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,730.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,177.65	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,131.54	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,040.15	0.00	-100.0%
TOTAL, REVENUES			13,040.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	45,595.95	0.00	-100.0%
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			45,595.95	0.00	-100.0%
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	3,488.04	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	22.86	0.00	-100.0%
Workers' Compensation		3601-3602	2,066.41	0.00	-100.0%
OPEB, Allocated		3701-3702	173.50	0.00	-100.0%
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			5,750.81	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,266.16	0.00	-100.0%
Noncapitalized Equipment		4400	75,415.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			107,681.97	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	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	405,026.50	459,337.21	13.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			405,026.50	459,337.21	13.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	326,831.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,000.00	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			331,831.00	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			895,886.23	459,337.21	-48.7%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,040.15	0.00	-100.0%
5) TOTAL, REVENUES			13,040.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		895,886.23	459,337.21	-48.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			895,886.23	459,337.21	-48.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(882,846.08)	(459,337.21)	-48.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(882,846.08)	(459,337.21)	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,386.17	462,540.09	-65.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,386.17	462,540.09	-65.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,386.17	462,540.09	-65.6%
2) Ending Balance, June 30 (E + F1e)			462,540.09	3,202.88	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	462,540.09	3,202.88	-99.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,291,722.00	1,291,722.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,722.00	1,291,722.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,291,722.00	1,291,722.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,291,722.00	1,291,722.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,291,722.00	1,291,722.00	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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,291,722.00	1,291,722.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,722.00	1,291,722.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,291,722.00	1,291,722.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,291,722.00	1,291,722.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,291,722.00	1,291,722.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	228,199.59	176,000.00	-22.9%
5) TOTAL, REVENUES			228,199.59	176,000.00	-22.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	28,070.55	10,084.71	-64.1%
2) Classified Salaries		2000-2999	55,754.69	85,439.71	53.2%
3) Employee Benefits		3000-3999	26,219.53	42,154.55	60.8%
4) Books and Supplies		4000-4999	61,533.07	30,121.03	-51.0%
5) Services and Other Operating Expenses		5000-5999	69,443.52	8,200.00	-88.2%
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			241,021.36	176,000.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,821.77)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,821.77	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,821.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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	(14,492.56)		
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			(14,492.56)		
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)			(14,492.56)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(70.91)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	228,270.50	176,000.00	-22.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,199.59	176,000.00	-22.9%
TOTAL, REVENUES			228,199.59	176,000.00	-22.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	21,347.30	10,084.71	-52.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,723.25	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,070.55	10,084.71	-64.1%
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	55,754.69	85,439.71	53.2%
TOTAL, CLASSIFIED SALARIES			55,754.69	85,439.71	53.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,999.09	1,268.66	-57.7%
PERS		3201-3202	5,199.77	9,512.08	82.9%
OASDI/Medicare/Alternative		3301-3302	4,639.28	6,682.35	44.0%
Health and Welfare Benefits		3401-3402	8,789.21	18,999.28	116.2%
Unemployment Insurance		3501-3502	41.76	47.77	14.4%
Workers' Compensation		3601-3602	3,798.98	4,329.17	14.0%
OPEB, Allocated		3701-3702	318.50	362.99	14.0%
OPEB, Active Employees		3751-3752	432.94	952.25	119.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,219.53	42,154.55	60.8%
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	60,033.07	30,121.03	-49.8%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,533.07	30,121.03	-51.0%

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	1,067.98	200.00	-81.3%
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	3,803.50	6,000.00	57.7%
Professional/Consulting Services and Operating Expenditures		5800	64,172.05	2,000.00	-96.9%
Communications		5900	399.99	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			69,443.52	8,200.00	-88.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			241,021.36	176,000.00	-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	12,821.77	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,821.77	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,821.77	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	228,199.59	176,000.00	-22.9%
5) TOTAL, REVENUES			228,199.59	176,000.00	-22.9%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		241,021.36	176,000.00	-27.0%
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			241,021.36	176,000.00	-27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,821.77)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,821.77	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,821.77	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,248,045.21	14,965,148.03	-1.9%
5) TOTAL, REVENUES			15,248,045.21	14,965,148.03	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	130,227.14	136,276.92	4.6%
3) Employee Benefits		3000-3999	47,616.78	51,719.82	8.6%
4) Books and Supplies		4000-4999	77,481.37	68,900.00	-11.1%
5) Services and Other Operating Expenses		5000-5999	19,295,547.72	18,594,284.32	-3.6%
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			19,550,873.01	18,851,181.06	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,302,827.80)	(3,886,033.03)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,459,235.03	759,461.45	-48.0%
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			1,459,235.03	759,461.45	-48.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,843,592.77)	(3,126,571.58)	10.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,623,315.71	3,779,722.94	-42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,623,315.71	3,779,722.94	-42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,623,315.71	3,779,722.94	-42.9%
2) Ending Net Position, June 30 (E + F1e)			3,779,722.94	653,151.36	-82.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,779,722.94	653,151.36	-82.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,965,475.91		
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	280,055.60		
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			2,245,531.51		
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)			2,245,531.51		

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	10,229.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,229,387.60	14,965,148.03	-1.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,428.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,248,045.21	14,965,148.03	-1.9%
TOTAL, REVENUES			15,248,045.21	14,965,148.03	-1.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,115.92	36,115.92	0.0%
Clerical, Technical and Office Salaries		2400	94,111.22	100,161.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			130,227.14	136,276.92	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,057.87	17,784.16	18.1%
OASDI/Medicare/Alternative		3301-3302	8,858.11	9,245.94	4.4%
Health and Welfare Benefits		3401-3402	16,105.52	16,721.04	3.8%
Unemployment Insurance		3501-3502	64.33	67.77	5.3%
Workers' Compensation		3601-3602	5,952.35	6,257.63	5.1%
OPEB, Allocated		3701-3702	501.70	524.78	4.6%
OPEB, Active Employees		3751-3752	894.40	936.00	4.7%
Other Employee Benefits		3901-3902	182.50	182.50	0.0%
TOTAL, EMPLOYEE BENEFITS			47,616.78	51,719.82	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,481.37	68,900.00	-11.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,481.37	68,900.00	-11.1%

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	1,800.00	1,800.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	17,637,098.72	17,495,036.32	-0.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,655,399.00	1,096,198.00	-33.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,295,547.72	18,594,284.32	-3.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			19,550,873.01	18,851,181.06	-3.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,459,235.03	759,461.45	-48.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,459,235.03	759,461.45	-48.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,459,235.03	759,461.45	-48.0%

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	15,248,045.21	14,965,148.03	-1.9%
5) TOTAL, REVENUES			15,248,045.21	14,965,148.03	-1.9%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,550,873.01	18,851,181.06	-3.6%
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			19,550,873.01	18,851,181.06	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,302,827.80)	(3,886,033.03)	-9.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,459,235.03	759,461.45	-48.0%
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			1,459,235.03	759,461.45	-48.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,843,592.77)	(3,126,571.58)	10.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,623,315.71	3,779,722.94	-42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,623,315.71	3,779,722.94	-42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,623,315.71	3,779,722.94	-42.9%
2) Ending Net Position, June 30 (E + F1e)			3,779,722.94	653,151.36	-82.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,779,722.94	653,151.36	-82.7%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,095.57	10,000.00	-63.1%
5) TOTAL, REVENUES			27,095.57	10,000.00	-63.1%
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	237,723.56	10,000.00	-95.8%
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			237,723.56	10,000.00	-95.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(210,627.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(210,627.99)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	210,627.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,627.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			210,627.99	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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	225,274.64		
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			225,274.64		
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)			225,274.64		

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	746.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	99.45	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	26,250.00	10,000.00	-61.9%
TOTAL, OTHER LOCAL REVENUE			27,095.57	10,000.00	-63.1%
TOTAL, REVENUES			27,095.57	10,000.00	-63.1%

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	237,723.56	10,000.00	-95.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			237,723.56	10,000.00	-95.8%
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			237,723.56	10,000.00	-95.8%

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%
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	27,095.57	10,000.00	-63.1%
5) TOTAL, REVENUES			27,095.57	10,000.00	-63.1%
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		237,723.56	10,000.00	-95.8%
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			237,723.56	10,000.00	-95.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(210,627.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(210,627.99)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	210,627.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,627.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			210,627.99	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,214.43	9,168.72	9,218.87	9,085.72	9,085.72	9,214.43
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)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,214.43	9,168.72	9,218.87	9,085.72	9,085.72	9,214.43
5. District Funded County Program ADA						
a. County Community Schools	0.29	0.29	0.29	0.29	0.29	0.29
b. Special Education-Special Day Class	6.23	6.23	6.23	6.23	6.23	6.23
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.76	0.76	0.76	0.76	0.76	0.76
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.28	7.28	7.28	7.28	7.28	7.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,221.71	9,176.00	9,226.15	9,093.00	9,093.00	9,221.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62						
5. Total Charter School Regular ADA	399.15	399.15	399.15	444.48	444.48	444.48
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	399.15	399.15	399.15	444.48	444.48	444.48
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	399.15	399.15	399.15	444.48	444.48	444.48

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	45,017,440.24	301	0.00	303	45,017,440.24	305	181,209.00		307	44,836,231.24	309
2000 - Classified Salaries	21,001,226.08	311	0.00	313	21,001,226.08	315	2,518,514.63		317	18,482,711.45	319
3000 - Employee Benefits	21,733,665.16	321	390,601.86	323	21,343,063.30	325	1,046,306.98		327	20,296,756.32	329
4000 - Books, Supplies Equip Replace. (6500)	7,872,050.93	331	0.00	333	7,872,050.93	335	2,307,814.92		337	5,564,236.01	339
5000 - Services. . . & 7300 - Indirect Costs	10,989,844.51	341	17,060.92	343	10,972,783.59	345	3,041,828.88		347	7,930,954.71	349
			TOTAL		106,206,564.14	365			TOTAL	97,110,889.73	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 no 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	36,017,866.98	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,686,561.19	380
3. STRS	3101 & 3102	3,799,672.80	382
4. PERS	3201 & 3202	670,069.64	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	928,749.81	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,259,205.26	385
7. Unemployment Insurance	3501 & 3502	20,841.21	390
8. Workers' Compensation Insurance	3601 & 3602	1,893,400.40	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	267,491.84	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		53,543,859.13	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)		271,896.98	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		53,271,962.15	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		54.86%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	54.86%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.14%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	97,110,889.73
5.	Deficiency Amount (Part III, Line 3 times Line 4)	135,955.25

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	47,743,959.36	301	0.00	303	47,743,959.36	305	161,597.09		307	47,582,362.27	309
2000 - Classified Salaries	22,508,688.92	311	0.00	313	22,508,688.92	315	2,510,650.99		317	19,998,037.93	319
3000 - Employee Benefits	24,699,185.29	321	405,808.54	323	24,293,376.75	325	1,073,454.35		327	23,219,922.40	329
4000 - Books, Supplies Equip Replace. (6500)	5,571,906.29	331	0.00	333	5,571,906.29	335	1,372,287.62		337	4,199,618.67	339
5000 - Services. . . & 7300 - Indirect Costs	6,742,548.48	341	0.00	343	6,742,548.48	345	750,792.17		347	5,991,756.31	349
			TOTAL		106,860,479.80	365			TOTAL	100,991,697.58	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 no 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	37,805,821.11	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,278,643.45	380
3. STRS	3101 & 3102	4,721,041.51	382
4. PERS	3201 & 3202	873,864.16	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	997,965.74	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,711,092.15	385
7. Unemployment Insurance	3501 & 3502	22,113.68	390
8. Workers' Compensation Insurance	3601 & 3602	2,006,323.59	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	304,107.15	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		57,720,972.54	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)		245,622.28	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		57,475,350.26	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		56.91%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	56.91%
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)	100,991,697.58
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) — 4,825,903.73
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) — 84,974,480.89

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) — 5.68%

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. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,224,327.46
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,095,410.81
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	88,000.00
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)	762,918.93
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)	(224.93)
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)	7,170,432.27
9.	Carry-Forward Adjustment (Part IV, Line F)	873,473.69
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,043,905.96
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	63,449,985.55
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,068,479.87
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,753,300.81
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	663,877.41
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	403,280.19
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	265,000.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,002,552.11
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)	80,894.45
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,668,752.42
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)	(3,735.07)
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)	971,958.53
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,978,671.05
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,973,895.45
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)	111,276,912.77
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	6.44%
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)	7.23%

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)**	7,170,432.27
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	624,465.39
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.22%) times Part III, Line B18); zero if negative	873,473.69
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.22%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	873,473.69

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:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	873,473.69

Approved indirect cost rate: 6.22%
Highest rate used in any program: 6.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,382,955.05	148,217.24	6.22%
01	3310	1,830,441.56	113,761.71	6.21%
01	3385	14,741.10	916.90	6.22%
01	3550	85,023.81	4,251.19	5.00%
01	4035	439,006.69	27,234.61	6.20%
01	4201	25,648.66	1,595.34	6.22%
01	4203	314,686.02	6,293.72	2.00%
01	5640	177,488.21	11,039.77	6.22%
01	6010	866,397.66	42,462.31	4.90%
01	6264	404,498.21	25,159.79	6.22%
01	6512	815,137.13	50,701.53	6.22%
01	6520	123,203.02	7,662.98	6.22%
01	6690	2,013.13	125.21	6.22%
01	7220	271,728.38	16,901.50	6.22%
01	9010	1,604,736.05	77,197.16	4.81%
09	6264	24,852.19	1,545.81	6.22%
09	9010	19,266.70	1,166.55	6.05%
11	6391	719,842.64	35,863.47	4.98%
11	9010	50,687.89	3,146.66	6.21%
12	5210	411,659.90	25,556.40	6.21%
13	5310	4,697,683.31	240,047.53	5.11%
13	5320	168,153.54	8,592.64	5.11%
13	5370	95,119.77	4,860.63	5.11%
13	5454	12,938.83	661.17	5.11%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	514,093.30		59,614.93	573,708.23
2. State Lottery Revenue	8560	1,390,684.00		431,598.51	1,822,282.51
3. Other Local Revenue	8600-8799	2,304.56		(566.37)	1,738.19
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)		1,907,081.86	0.00	490,647.07	2,397,728.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	60,764.38			60,764.38
2. Classified Salaries	2000-2999	227,091.68			227,091.68
3. Employee Benefits	3000-3999	89,298.38			89,298.38
4. Books and Supplies	4000-4999	480,161.65		418,423.88	898,585.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	635,941.37			635,941.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			44,317.37	44,317.37
6. Capital Outlay	6000-6999	19,836.33			19,836.33
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)		1,513,093.79	0.00	462,741.25	1,975,835.04
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	393,988.07	0.00	27,905.82	421,893.89

D. COMMENTS:

The duplicating costs are for Common Core. MPUSD is buying workbooks that have to be printed for students use.

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriaten

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	86,759,884.00	2.60%	89,015,615.00	0.58%	89,529,783.00
2. Federal Revenues	8100-8299	691,249.08	-1.85%	678,449.08	0.00%	678,449.08
3. Other State Revenues	8300-8599	3,895,393.51	-56.54%	1,692,994.48	0.00%	1,692,994.48
4. Other Local Revenues	8600-8799	2,241,469.96	0.00%	2,241,469.96	0.00%	2,241,469.96
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	(15,974,539.90)	3.45%	(16,524,988.05)	3.52%	(17,107,359.65)
6. Total (Sum lines A1 thru A5c)		77,613,456.65	-0.66%	77,103,540.47	-0.09%	77,035,336.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,035,439.42		39,696,439.42
b. Step & Column Adjustment				661,000.00		672,896.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,035,439.42	1.69%	39,696,439.42	1.70%	40,369,336.38
2. Classified Salaries						
a. Base Salaries				13,160,985.88		13,348,985.88
b. Step & Column Adjustment				188,000.00		190,875.83
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	13,160,985.88	1.43%	13,348,985.88	1.43%	13,539,861.71
3. Employee Benefits	3000-3999	17,924,939.48	6.22%	19,040,591.30	6.03%	20,188,756.09
4. Books and Supplies	4000-4999	2,562,260.61	-15.61%	2,162,260.61	0.00%	2,162,260.61
5. Services and Other Operating Expenditures	5000-5999	6,109,431.13	-4.85%	5,813,001.13	0.00%	5,813,001.13
6. Capital Outlay	6000-6999	214,759.64	-82.88%	36,759.64	0.00%	36,759.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	537,408.02	44.66%	777,408.02	0.00%	777,408.02
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(983,644.61)	-2.96%	(954,511.27)	-2.03%	(935,096.40)
9. Other Financing Uses						
a. Transfers Out	7600-7629	759,461.45	0.00%	759,461.45	0.00%	759,461.45
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		79,321,041.02	1.71%	80,680,396.18	2.52%	82,711,748.63
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,707,584.37)		(3,576,855.71)		(5,676,411.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,888,936.70		13,181,352.33		9,604,496.62
2. Ending Fund Balance (Sum lines C and D1)		13,181,352.33		9,604,496.62		3,928,084.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	22,000.00		22,000.00		22,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,866,796.80		6,263,935.11		535,661.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,292,555.53		3,318,561.51		3,370,423.26
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,181,352.33		9,604,496.62		3,928,084.86

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	3,292,555.53		3,318,561.51		3,370,423.26
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,292,555.53		3,318,561.51		3,370,423.26

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2016 - 17 July 1st Budget

Multiyear Projection Assumptions

UNRESTRICTED														
	Federal Revenue	State Revenue	Contributions/ Other Sources	Certificated Salary	Certificated FTE	Classified Salary	Classified FTE	Benefits	Supplies	Contracted Services	Capital Outlay	Indirect Costs	Other Outgo 74XX/76XX	Fund Balance Designations
2016-17														
Estimated vacation liability														(25,000.00)
Set aside for 2017/18 deficit spending														(3,576,855.71)
Set aside for 2018/19 deficit spending														(5,676,411.76)
Set aside for 2019/20 deficit spending														(588,529.33)
	-	-	-	-	-	-	-	-	-	-	-	-	-	**(9,866,796.80)**
2017-18														
Eliminate Digital Schools contract										(112,000.00)				
Eliminate Cenergistics contract										(184,430.00)				
Eliminate lifts (2nd set)											(38,000.00)			
Eliminate vehicles (7303)											(140,000.00)			
Eliminate ASES contribution			17,200.00											
Eliminate 16/17 one time discretionary		(2,185,545.27)							(400,000.00)					
Increase Impact Aid	47,200.00													
Increase contribution for encroaching programs (PERS/STRS increase and step/column)			(567,648.15)											
Add principal debt payment CEC 0% loan													240,000.00	
STRS employer contribution increase from 12.58% to 14.43%								733,863.00						
PERS employer contribution increase from 13.888% to 15.50%								206,431.70						
Step and column				661,000.00		188,000.00		175,357.12						
Decrease Lottery Non-Prop 20		(12,136.60)												
Decrease MAA	(60,000.00)													
Decrease Mandate Block Grant reimbursement		(4,717.16)												
Decrease indirect due to programs that are ending												29,133.34		
Estimated vacation liability														(25,000.00)
Set aside for 2018/19 deficit spending														(5,676,411.76)
Set aside for 2019/20 deficit spending														(562,523.35)
	(12,800.00)	**(2,202,399.03)**	**(550,448.15)**	**661,000.00**	**-**	**188,000.00**	**-**	**1,115,651.82**	**(400,000.00)**	**(296,430.00)**	**(178,000.00)**	**29,133.34**	**240,000.00**	**(6,263,935.11)**

2016 - 17 July 1st Budget

Multiyear Projection Assumptions

	UNRESTRICTED													
	Federal Revenue	State Revenue	Contributions/ Other Sources	Certificated Salary	Certificated FTE	Classified Salary	Classified FTE	Benefits	Supplies	Contracted Services	Capital Outlay	Indirect Costs	Other Outgo 74XX/76XX	Fund Balance Designations
2018-19														
Increase contribution for encroaching programs (PERS/STRS increase and step/column)			(582,371.60)											
STRS employer contribution increase from 14.43% to 16.28%								746,311.59						
PERS employer contribution increase from 15.50% to 17.10%								207,949.00						
Step and column				672,896.96		190,875.83		193,904.20						
Decrease indirect due to programs that are ending												19,414.87		
Estimated vacation liability														(25,000.00)
Set aside for 2019/20 deficit spending														(510,661.60)
	-	**-**	**(582,371.60)**	**672,896.96**	**-**	**190,875.83**	**-**	**1,148,164.79**	**-**	**-**	**-**	**19,414.87**	**-**	**(535,661.60)**
GRAND TOTAL	**(12,800.00)**	**(2,202,399.03)**	**(1,132,819.75)**	**1,333,896.96**	**-**	**378,875.83**	**-**	**2,263,816.61**	**(400,000.00)**	**(296,430.00)**	**(178,000.00)**	**48,548.21**	**240,000.00**	**(16,666,393.51)**

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	5,492,358.34	-9.99%	4,943,914.59	-7.33%	4,581,519.34
3. Other State Revenues	8300-8599	2,228,882.36	-1.53%	2,194,837.19	-1.38%	2,164,655.15
4. Other Local Revenues	8600-8799	6,174,569.38	-3.27%	5,972,846.28	-3.19%	5,782,159.34
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	15,974,539.90	3.45%	16,524,988.05	3.52%	17,107,359.65
6. Total (Sum lines A1 thru A5c)		29,870,349.98	-0.78%	29,636,586.11	0.00%	29,635,693.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,708,519.94		8,886,198.43
b. Step & Column Adjustment				177,678.49		183,646.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,708,519.94	2.04%	8,886,198.43	2.07%	9,069,844.83
2. Classified Salaries						
a. Base Salaries				9,347,703.04		9,263,691.86
b. Step & Column Adjustment				202,416.58		203,585.32
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(286,427.76)		(217,136.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,347,703.04	-0.90%	9,263,691.86	-0.15%	9,250,140.47
3. Employee Benefits	3000-3999	6,774,245.81	1.97%	6,907,722.76	2.61%	7,087,673.11
4. Books and Supplies	4000-4999	3,009,645.68	-2.72%	2,927,702.51	-0.37%	2,916,892.77
5. Services and Other Operating Expenditures	5000-5999	1,239,927.36	-17.21%	1,026,587.36	-1.71%	1,009,081.31
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	973,933.47	0.00%	973,933.47	-19.58%	783,246.53
8. Other Outgo - Transfers of Indirect Costs	7300-7399	376,834.60	-7.73%	347,701.26	-5.58%	328,286.39
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(395,216.93)		(809,471.93)
11. Total (Sum lines B1 thru B10)		30,430,809.90	-1.62%	29,938,320.72	-1.01%	29,635,693.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(560,459.92)		(301,734.61)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		862,194.53		301,734.61		0.00
2. Ending Fund Balance (Sum lines C and D1)		301,734.61		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	301,734.61		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		301,734.61		0.00		0.00

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
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.

See attached for lines B1d, B2d and B10

2016 - 17 July 1st Budget

Multiyear Projection Assumptions

RESTRICTED														
	Federal Revenue	State Revenue	Local Revenue	Contributions/ Other Sources	Certificated Salary	Certificated FTE	Classified Salary	Classified FTE	Benefits	Supplies	Contracted Services	Other Outgo (#7142)	Indirect Costs	Other Adjustments
2016-17														
	-	-	-		-	-	-	-	-	-	-	-	-	-
2017-18														
Reduce for programs that are ending	(548,443.75)	(34,045.17)	(201,723.10)		-	-	(286,427.76)	(9.0000)	(173,367.75)	(81,943.17)	(213,340.00)	-	(29,133.34)	
Increase contribution for encroaching programs (4% increase, PERS/STRS increase and step/column)				567,648.15										
Eliminate ASES contribution				(17,200.00)										
STRS employer contribution increase from 12.58% to 14.43%									163,870.03					
PERS employer contribution increase from 13.888% to 15.50%									142,974.67					
Step and column					177,678.49		202,416.58							
Reductions to be identified														(395,216.93)
	(548,443.75)	**(34,045.17)**	**(201,723.10)**	**550,448.15**	**177,678.49**	**-**	**(84,011.18)**	**(9.00)**	**133,476.95**	**(81,943.17)**	**(213,340.00)**	**-**	**(29,133.34)**	**(395,216.93)**
2018-19														
Reduce for programs that are ending	(362,395.25)	(30,182.04)	(190,686.94)		-	-	(217,136.71)	(6.0000)	(127,709.92)	(10,809.74)	(17,506.05)	(190,686.94)	(19,414.87)	
Increase contribution for encroaching programs (PERS/STRS increase and step/column)				582,371.60										
STRS employer contribution increase from 14.43% to 16.28%									166,681.52					
PERS employer contribution increase from 15.50% to 17.10%									140,978.75					
Step and column					183,646.40		203,585.32							
Reductions to be identified														(809,471.93)
	(362,395.25)	**(30,182.04)**	**(190,686.94)**	**582,371.60**	**183,646.40**	**-**	**(13,551.39)**	**(6.00)**	**179,950.35**	**(10,809.74)**	**(17,506.05)**	**(190,686.94)**	**(19,414.87)**	**(809,471.93)**
GRAND TOTAL	**(910,839.00)**	**(64,227.21)**	**(392,410.04)**	**1,132,819.75**	**361,324.89**	**-**	**(97,562.57)**	**(15.00)**	**313,427.30**	**(92,752.91)**	**(230,846.05)**	**(190,686.94)**	**(48,548.21)**	**(1,204,688.86)**

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)
(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	86,759,884.00	2.60%	89,015,615.00	0.58%	89,529,783.00
2. Federal Revenues	8100-8299	6,183,607.42	-9.08%	5,622,363.67	-6.45%	5,259,968.42
3. Other State Revenues	8300-8599	6,124,275.87	-36.52%	3,887,831.67	-0.78%	3,857,649.63
4. Other Local Revenues	8600-8799	8,416,039.34	-2.40%	8,214,316.24	-2.32%	8,023,629.30
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		107,483,806.63	-0.69%	106,740,126.58	-0.06%	106,671,030.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,743,959.36		48,582,637.85
b. Step & Column Adjustment				838,678.49		856,543.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,743,959.36	1.76%	48,582,637.85	1.76%	49,439,181.21
2. Classified Salaries						
a. Base Salaries				22,508,688.92		22,612,677.74
b. Step & Column Adjustment				390,416.58		394,461.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(286,427.76)		(217,136.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,508,688.92	0.46%	22,612,677.74	0.78%	22,790,002.18
3. Employee Benefits	3000-3999	24,699,185.29	5.06%	25,948,314.06	5.12%	27,276,429.20
4. Books and Supplies	4000-4999	5,571,906.29	-8.65%	5,089,963.12	-0.21%	5,079,153.38
5. Services and Other Operating Expenditures	5000-5999	7,349,358.49	-6.94%	6,839,588.49	-0.26%	6,822,082.44
6. Capital Outlay	6000-6999	214,759.64	-82.88%	36,759.64	0.00%	36,759.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,511,341.49	15.88%	1,751,341.49	-10.89%	1,560,654.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(606,810.01)	0.00%	(606,810.01)	0.00%	(606,810.01)
9. Other Financing Uses						
a. Transfers Out	7600-7629	759,461.45	0.00%	759,461.45	0.00%	759,461.45
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(395,216.93)		(809,471.93)
11. Total (Sum lines B1 thru B10)		109,751,850.92	0.79%	110,618,716.90	1.56%	112,347,442.11
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,268,044.29)		(3,878,590.32)		(5,676,411.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,751,131.23		13,483,086.94		9,604,496.62
2. Ending Fund Balance (Sum lines C and D1)		13,483,086.94		9,604,496.62		3,928,084.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	22,000.00		22,000.00		22,000.00
b. Restricted	9740	301,734.61		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,866,796.80		6,263,935.11		535,661.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,292,555.53		3,318,561.51		3,370,423.26
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,483,086.94		9,604,496.62		3,928,084.86

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	3,292,555.53		3,318,561.51		3,370,423.26
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,292,555.53		3,318,561.51		3,370,423.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)		9,085.72		9,002.72		9,002.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		109,751,850.92		110,618,716.90		112,347,442.11
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)		109,751,850.92		110,618,716.90		112,347,442.11
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)		3,292,555.53		3,318,561.51		3,370,423.26
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)		3,292,555.53		3,318,561.51		3,370,423.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	115,860,666.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,973,319.13
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	403,280.19
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,619,704.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	215,476.04
4. Other Transfers Out	All	9200	7200-7299	50,314.00
5. Interfund Transfers Out	All	9300	7600-7629	1,494,652.84
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				4,783,427.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	695,731.27
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)				105,799,650.35

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)	9,575.15
B. Expenditures per ADA (Line I.E divided by Line II.A)	11,049.40

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.)	93,139,731.68	9,765.95
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	93,139,731.68	9,765.95
B. Required effort (Line A.2 times 90%)	83,825,758.51	8,789.36
C. Current year expenditures (Line I.E and Line II.B)	105,799,650.35	11,049.40
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(395,656.51)	0.00	(525,692.53)				
Other Sources/Uses Detail					0.00	1,494,652.84		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	419,024.46	0.00	206,964.03	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	2,115.00	0.00	39,010.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	44,747.64	0.00	25,556.40	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	(75,384.09)	254,161.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					22,596.04	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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	3,803.50	0.00						
Other Sources/Uses Detail					12,821.77	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	1,250.00	0.00						
Other Sources/Uses Detail					1,459,235.03	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	471,040.60	(471,040.60)	525,692.53	(525,692.53)	1,494,652.84	1,494,652.84	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(473,722.25)	0.00	(606,810.01)				
Other Sources/Uses Detail					0.00	759,461.45		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	508,522.02	0.00	221,345.10	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	615.00	0.00	26,858.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	107,984.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(42,664.77)	250,621.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA\								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	6,000.00	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	1,250.00	0.00						
Other Sources/Uses Detail					759,461.45	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	516,387.02	(516,387.02)	606,810.01	(606,810.01)	759,461.45	759,461.45		

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):	9,086
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	**9,635.77**	**9,694.46**	**N/A**	**Met**
Second Prior Year (2014-15)				
District Regular	9,398.00	9,485.23		
Charter School	0.00			
Total ADA	**9,398.00**	**9,485.23**	**N/A**	**Met**
First Prior Year (2015-16)				
District Regular	9,149.75	9,218.87		
Charter School	0.00	0.00		
Total ADA	**9,149.75**	**9,218.87**	**N/A**	**Met**
Budget Year (2016-17)				
District Regular	9,214.43			
Charter School	0.00			
Total ADA	**9,214.43**			

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): 9,086

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	**10,096**	**10,278**	**N/A**	**Met**
Second Prior Year (2014-15)				
District Regular	9,963	9,801		
Charter School	0			
Total Enrollment	**9,963**	**9,801**	**1.6%**	**Not Met**
First Prior Year (2015-16)				
District Regular	9,733	9,711		
Charter School				
Total Enrollment	**9,733**	**9,711**	**0.2%**	**Met**
Budget Year (2016-17)				
District Regular	9,622			
Charter School				
Total Enrollment	**9,622**			

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)

For fiscal year 2014/15, a new charter school, DLAMP, entered our district which decreased our enrollment more than expected.

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)	**9,693**	**10,278**	**94.3%**
Second Prior Year (2014-15)			
District Regular	9,217	9,801	
Charter School			
Total ADA/Enrollment	**9,217**	**9,801**	**94.0%**
First Prior Year (2015-16)			
District Regular	9,214	9,711	
Charter School	0		
Total ADA/Enrollment	**9,214**	**9,711**	**94.9%**
		Historical Average Ratio:	94.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.9%**

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	9,086	9,622		
Charter School	0			
Total ADA/Enrollment	**9,086**	**9,622**	**94.4%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	9,003	9,533		
Charter School				
Total ADA/Enrollment	**9,003**	**9,533**	**94.4%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	9,003	9,533		
Charter School				
Total ADA/Enrollment	**9,003**	**9,533**	**94.4%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? No

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		90,390,104.00	90,166,628.00	91,237,518.00
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,226.15	9,221.71	9,093.00	9,010.00
b. Prior Year ADA (Funded)		9,226.15	9,221.71	9,093.00
c. Difference (Step 1a minus Step 1b)		(4.44)	(128.71)	(83.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.05%	-1.40%	-0.91%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		82,384,346.00	86,759,884.00	89,015,615.00
b1. COLA percentage (if district is at target)	Not Applicable	0.00%	0.00%	0.00%
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)		9,003,409.00	4,408,353.00	3,269,158.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		9,003,409.00	4,408,353.00	3,269,158.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		10.93%	5.08%	3.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		10.88%	3.68%	2.76%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**9.88% to 11.88%**	**2.68% to 4.68%**	**1.76% to 3.76%**

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)	42,346,736.40	36,654,167.00	36,654,167.00	36,654,167.00
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)	87,769,514.40	92,235,053.00	94,667,875.00	95,329,167.00
District's Projected Change in LCFF Revenue:		5.09%	2.64%	0.70%
LCFF Revenue Standard:		**9.88% to 11.88%**	**2.68% to 4.68%**	**1.76% to 3.76%**
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 GAP percentage is 54.84% (2016/17). For the subsequent fiscal years, the GAP percentage is 73.96% (2017/18) and 41.22% (2018/19).

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2013-14)	63,220,040.20	73,325,574.19	86.2%
Second Prior Year (2014-15)	58,953,971.41	68,176,599.89	86.5%
First Prior Year (2015-16)	65,189,140.28	76,929,035.06	84.7%
		Historical Average Ratio:	85.8%

	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):	**82.8% to 88.8%**	**82.8% to 88.8%**	**82.8% to 88.8%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	70,121,364.78	78,561,579.57	89.3%	Not Met
1st Subsequent Year (2017-18)	72,086,016.60	79,920,934.73	90.2%	Not Met
2nd Subsequent Year (2018-19)	74,097,954.18	81,952,287.18	90.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

For fiscal years 2016/17, 2017/18 and 2018/19 the ratio increased due to the 4% raise, step and column and the PERS/STRS increases.

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):	10.88%	3.68%	2.76%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**.88% to 20.88%**	**-6.32% to 13.68%**	**-7.24% to 12.76%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.88% to 15.88%	-1.32% to 8.68%	-2.24% to 7.76%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2015-16)	6,749,831.74		
Budget Year (2016-17)	6,183,607.42	-8.39%	Yes
1st Subsequent Year (2017-18)	5,622,363.67	-9.08%	Yes
2nd Subsequent Year (2018-19)	5,259,968.42	-6.45%	Yes

Explanation: (required if Yes)
For fiscal years 2016/17, 2017/18 and 2018/19 the decreases are due to reduced awards.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	12,050,081.87		
Budget Year (2016-17)	6,124,275.87	-49.18%	Yes
1st Subsequent Year (2017-18)	3,887,831.67	-36.52%	Yes
2nd Subsequent Year (2018-19)	3,857,649.63	-0.78%	No

Explanation: (required if Yes)
For fiscal year 2016/17, the decrease is due to the elimination of one time funds and grants ending. For fiscal year 2017/18, the decrease is due to the elimination of one time funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	8,586,721.88		
Budget Year (2016-17)	8,416,039.34	-1.99%	Yes
1st Subsequent Year (2017-18)	8,214,316.24	-2.40%	Yes
2nd Subsequent Year (2018-19)	8,023,629.30	-2.32%	Yes

Explanation: (required if Yes)
For fiscal years 2016/17, 2017/18, 2018/19, the decreases are due to reduced awards.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	7,872,050.93		
Budget Year (2016-17)	5,571,906.29	-29.22%	Yes
1st Subsequent Year (2017-18)	5,089,963.12	-8.65%	Yes
2nd Subsequent Year (2018-19)	5,079,153.38	-0.21%	No

Explanation: (required if Yes)
For fiscal year 2016/17, the decrease is due to the elimination of one time funds. For fiscal year 2017/18, the decrease is due to elimination of one time funds and reduced awards.

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

First Prior Year (2015-16)	11,515,537.04		
Budget Year (2016-17)	7,349,358.49	-36.18%	Yes
1st Subsequent Year (2017-18)	6,839,588.49	-6.94%	Yes
2nd Subsequent Year (2018-19)	6,822,082.44	-0.26%	No

Explanation: (required if Yes)
For fiscal year 2016/17, the decrease is due to reduced awards, grants ending and shifting from other objects. For fiscal year 2017/18, the decrease is due to contracts ending and reduced awards.

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)	27,386,635.49		
Budget Year (2016-17)	20,723,922.63	-24.33%	Not Met
1st Subsequent Year (2017-18)	17,724,511.58	-14.47%	Not Met
2nd Subsequent Year (2018-19)	17,141,247.35	-3.29%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	19,387,587.97		
Budget Year (2016-17)	12,921,264.78	-33.35%	Not Met
1st Subsequent Year (2017-18)	11,929,551.61	-7.68%	Not Met
2nd Subsequent Year (2018-19)	11,901,235.82	-0.24%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
For fiscal years 2016/17, 2017/18 and 2018/19 the decreases are due to reduced awards.

Explanation: Other State Revenue (linked from 6B if NOT met)
For fiscal year 2016/17, the decrease is due to the elimination of one time funds and grants ending. For fiscal year 2017/18, the decrease is due to the elimination of one time funds.

Explanation: Other Local Revenue (linked from 6B if NOT met)
For fiscal years 2016/17, 2017/18, 2018/19, the decreases are due to reduced awards.

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

Explanation: Books and Supplies (linked from 6B if NOT met)
For fiscal year 2016/17, the decrease is due to the elimination of one time funds. For fiscal year 2017/18, the decrease is due to elimination of one time funds and reduced awards.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
For fiscal year 2016/17, the decrease is due to reduced awards, grants ending and shifting from other objects. For fiscal year 2017/18, the decrease is due to contracts ending and reduced awards.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	109,751,850.92			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
c. Net Budgeted Expenditures and Other Financing Uses	109,751,850.92	3,292,555.53	2,357,508.21	2,357,508.21

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	3,215,073.07	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 reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,161,671.66	3,176,923.52	3,367,928.84
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	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)	3,161,671.66	3,176,923.52	3,367,928.84
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	105,389,055.42	105,897,450.70	112,264,294.87
	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)	105,389,055.42	105,897,450.70	112,264,294.87
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(9,596,251.46)	74,524,781.96	12.9%	Not Met
Second Prior Year (2014-15)	370,532.94	69,391,658.24	N/A	Met
First Prior Year (2015-16)	1,910,892.40	78,401,091.86	N/A	Met
Budget Year (2016-17) (Information only)	(1,707,584.37)	79,321,041.02		

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)

For fiscal year 2013/14, the deficit spending is due to paying off the stipulated judgment and increased encroachment.

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): 9,093

District's Fund Balance Standard Percentage Level: 1.0%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2013-14)	17,481,924.20	22,203,762.82	N/A	Met
Second Prior Year (2014-15)	11,178,697.03	12,607,511.36	N/A	Met
First Prior Year (2015-16)	11,132,375.46	12,978,044.30	N/A	Met
Budget Year (2016-17) (Information only)	14,888,936.70			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):	9,086	9,003	9,003
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	109,751,850.92	110,618,716.90	112,347,442.11
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)	109,751,850.92	110,618,716.90	112,347,442.11
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,292,555.53	3,318,561.51	3,370,423.26
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)**	**3,292,555.53**	**3,318,561.51**	**3,370,423.26**

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)	3,292,555.53	3,318,561.51	3,370,423.26
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		.
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,292,555.53	3,318,561.51	3,370,423.26
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**3,292,555.53**	**3,318,561.51**	**3,370,423.26**
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? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2015-16)	(14,071,480.34)			
Budget Year (2016-17)	(15,974,539.90)	1,903,059.56	13.5%	Not Met
1st Subsequent Year (2017-18)	(16,524,988.05)	550,448.15	3.4%	Met
2nd Subsequent Year (2018-19)	(17,107,359.65)	582,371.60	3.5%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2015-16)	1,472,056.80			
Budget Year (2016-17)	759,461.45	(712,595.35)	-48.4%	Not Met
1st Subsequent Year (2017-18)	759,461.45	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	759,461.45	0.00	0.0%	Met

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

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

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

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

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

Explanation: (required if NOT met)
For fiscal year 2016/17, the increase is due to increased Special Education costs.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

For fiscal year 2016/17, the decrease is due to the elimination of the one time H&W contribution that offset costs to employees for the H&W rate increase.

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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases				
Certificates of Participation				
General Obligation Bonds	25	Fund 21	Paid by taxes	33,970,988
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01-8011	01-2XXX	659,072
Other Long-term Commitments (do not include OPEB):				
California Energy Commission 0%	14	Fund 01	01-7438/7439 (first payment estimated to be 12/22/17)	3,000,000
2010 GO Bond Series B	30	Fund 21	Paid by taxes	0
California Energy Commission 1%	12	Fund 01	01-7438/7439 (first payment 12/22/14)	2,525,839
TOTAL:				40,155,899

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,839,263	1,892,610	1,886,742	1,892,082
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
California Energy Commission 0%	0	0	240,000	240,000
2010 GO Bond Series B	0	1,296,336	812,350	812,350
California Energy Commission 1%	215,476	215,476	215,476	215,476
Total Annual Payments:	2,054,739	3,404,422	3,154,568	3,159,908
Has total annual payment increased over prior year (2015-16)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The California Energy Commission (Solar Project) will be funded by the General Fund. The General Obligation Bond will be funded by taxes.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — 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	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	10,343,664.00
b. OPEB unfunded actuarial accrued liability (UAAL)	37,426,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2014

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,857,031.00	1,857,031.00	1,857,031.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	966,354.63	966,354.63	966,354.63
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	811,562.00	881,016.00	871,042.00
d. Number of retirees receiving OPEB benefits	105	105	105

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	580.6	582.0	582.0	582.0

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: Apr 28, 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: Apr 24, 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: Jun 30, 2015

4. Period covered by the agreement: Begin Date: Jul 01, 2014 End Date: Jun 30, 2017

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	1,827,329	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	0.0%	0.0%

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,923,716	4,923,716	4,923,716
3. Percent of H&W cost paid by employer	88.0%	88.0%	88.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	1,827,329	0	0

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	762,615	778,942	796,075
3. Percent change in step & column over prior year	2.1%	2.1%	2.1%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	479.5	483.3	474.3	468.3

Classified (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: Jun 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: Jul 13, 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: Jun 30, 2015

4. Period covered by the agreement: Begin Date: Jul 01, 2014 End Date: Jun 30, 2017

5. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	700,343	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	0.0%	0.0%

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

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,590,139	3,515,439	3,465,639
3. Percent of H&W cost paid by employer	82.0%	82.0%	82.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	700,343	0	0

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	359,150	365,951	369,590
3. Percent change in step & column over prior year	1.9%	1.9%	1.9%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	70.4	73.1	73.1	73.1

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
Total cost of salary settlement	300,808	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	0.0%	0.0%

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	569,310	569,310	569,310
3. Percent of H&W cost paid by employer	88.0%	88.0%	88.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	83,090	84,202	85,340
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	60,000	60,000	60,000
3. 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?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 28, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	12,861,389.79
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	22,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	9,546,834.26
Estimated vacation liability	9780	*25,000.00*
Set aside for 2017/18 deficit spending	9780	*3,576,855.71*
Set aside for 2018/19 deficit spending	9780	*5,676,411.76*
Set aside for 2019/20 deficit spending	9780	*268,566.79*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	3,292,555.53
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	319,962.54
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	319,962.54
Set aside for 2019/20 deficit spending	9780	*319,962.54*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6264 Educator Effectiveness

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	29,091.08
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	29,091.08
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 9010 Other Restricted Local

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	272,643.53
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	272,643.53
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	409,901.15
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	409,901.15
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	155,439.58
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	155,439.58
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 1400 Education Protection Account

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	168,726.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	168,726.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 6300 Lottery: Instructional Materials

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	44,961.82
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	44,961.82
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 12 Child Development Fund
Resource: 6130 Child Development: Center-Based Reserve Account

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	558.81
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	558.81
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 13 Cafeteria Special Revenue Fund
Resource: 5310 Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pr

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	216,094.64
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	216,094.64
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 14 Deferred Maintenance Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	23,524.34
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	23,524.34
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 21 Building Fund
Resource: 9010 Other Restricted Local

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	254,017.30
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	254,017.30
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 25 Capital Facilities Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	4,704,218.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	4,704,218.50
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 40 Special Reserve Fund for Capital Outlay Projects
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	3,202.88
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	3,202.88
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 51 Bond Interest and Redemption Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Fund Balance	979Z	1,291,722.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	1,291,722.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 67 Self-Insurance Fund
Resource: 0000 Unrestricted

Description	Object	2016-17 Budget
Ending Net Position	979Z	653,151.36
Components of Ending Net Position		
Net Investment in Capital Assets	9796	0.00
Restricted Net Position	9797	0.00
Unrestricted Net Position	9790	653,151.36

Fund: 09 Charter Schools Special Revenue Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	97,199.58
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	97,199.58
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 40 Special Reserve Fund for Capital Outlay Projects
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	462,540.09
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	462,540.09
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	14,592,148.21
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	22,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	114,790.83
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	11,087,428.54
Estimated vacation liability	9780	*25,000.00*
Set aside for 2016/17 deficit spending	9780	*1,707,584.37*
Set aside for 2017/18 deficit spending	9780	*3,576,855.71*
Set aside for 2018/19 deficit spending	9780	*5,676,411.76*
Set aside for 2019/20 deficit spending	9780	*101,576.70*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	3,367,928.84
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	296,788.49
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	296,788.49
Set aside for 2019/20 deficit spending	9780	*296,788.49*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6230 California Clean Energy Jobs Act

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	200,000.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	200,000.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6264 Educator Effectiveness

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	389,551.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	389,551.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 9010 Other Restricted Local

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	272,643.53
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	272,643.53
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	670,780.57
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	670,780.57
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 1400 Education Protection Account

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	79,830.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	79,830.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 09 Charter Schools Special Revenue Fund
Resource: 6300 Lottery: Instructional Materials

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	27,905.82
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	27,905.82
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 12 Child Development Fund
Resource: 6130 Child Development: Center-Based Reserve Account

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	558.81
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	558.81
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 13 Cafeteria Special Revenue Fund
Resource: 5310 Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pr

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	1,201,864.09
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	249,315.95
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	952,548.14
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 14 Deferred Maintenance Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	247,842.51
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	247,842.51
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 21 Building Fund
Resource: 9010 Other Restricted Local

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	1,254,017.30
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	1,254,017.30
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 25 Capital Facilities Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	4,404,218.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	4,404,218.50
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 51 Bond Interest and Redemption Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Fund Balance	979Z	1,291,722.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	1,291,722.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 67 Self-Insurance Fund
Resource: 0000 Unrestricted

Description	Object	2015-16 Estimated Actuals
Ending Net Position	979Z	3,779,722.94
Components of Ending Net Position		
Net Investment in Capital Assets	9796	0.00
Restricted Net Position	9797	0.00
Unrestricted Net Position	9790	3,779,722.94