



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.3

Meeting Date: June 16, 2016

Subject: Public Hearing and Proposed Fiscal Year 2016-2017 Budget for All Funds

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: June 28, 2016)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the proposed 2016-17 Budget for all funds.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2016-17 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2016-17 budget is based on the May Revised Budget that was presented by the Governor on May 13, 2016 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget. The proposed 2016-17 budget takes into consideration the priorities from stakeholders as discussed at the June 2nd, 2016 Board Meeting.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Engagement

Documents Attached:

1. Public Hearing Notice
2. Executive Summary
3. Adopted Budget Summary All Funds

Estimated Time of Presentation: 15 minutes
Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Michael Smith, Fiscal Director
Approved by: José L. Banda, Superintendent

Sacramento City Unified School District

Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing of Proposed Fiscal Year 2016-2017 Budget for All Funds

Copies of the plan may be inspected at:

Serna Education Center

5735 47th Avenue

Sacramento, CA 95824

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2016-2017 Budget for All Funds at the June 16, 2016 Governing Board Meeting

HEARING DATE:

Thursday, June 16, 2016

TIME:

6:30 P.M.

LOCATION:

Serna Center

5735 47th Avenue

Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Business Services (916) 643-9055

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016



I. OVERVIEW/HISTORY:

This document provides an overview of the budget process and timeline used in preparing the 2016-17 Adopted Budget. The Governor's Budget Proposals for 2016-17 continue the positive theme that has existed over the past three years for public education. However, the economy has slowed down significantly. The revenues increase for 2016-17 are modest compared to the increase seen the last couple of years. On the May Revise, revenues were down by \$1.9 Billion compared to the forecast from January. The major gains of the recent past have come to an end.

As the economy has improved, and been aided by the additional \$8 billion in annual revenues provided by Proposition 30 (Temporary Tax), Governor Brown has been able to advance his agenda with authority for public education and continues funding the Local Control Funding Formula (LCFF) and paying the wall of debt with one time funds. However, the Governor's message is to plan for the effects of the next recession, whenever it may be. As the major gains of the recent past have come to end, staff continues to work towards the long-term fiscal health of the district to avoid fiscal distress incurred as recent as 2012-13. Revenues are still very volatile as the California economy depends heavily on top earners.

- **December 10** - Staff presented the First Interim Financial Report and Board approved with a positive certification for the second year in a row since 2007-08. Staff projected the revenues and expenses for 2016-17 emphasizing that the District must be vigilant and have the fiscal discipline to avoid incurred fiscal distress in future years. Staff presented an overview of the district's budget along with challenges such as continued declining enrollment, increases in health benefits, retirement system costs and Other Post Employment Benefits (OPEB) Liability.
- **December 10** - Staff presented a budget timeline and process for preparing the 2016-17 Adopted Budget that aligned with LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

- January/February - Based on the Governor's January budget, staff presented a summary of the Governor's budget proposal at the January 21 Board meeting. The proposed \$2.8 billion LCFF increase was expected to close the 2016-17 funding gap for each local education agency (LEA) compared to 2015-16 funding level adjusted for changes in ADA, by 49.08% (\$417 per ADA for SCUSD). The LCFF target entitlement is the full funding level for each LEA, in today's dollars, that the state intends to provide at some point in the future under the formula. Staff emphasized the Governor will finish paying the wall of debt and discussed the Governor's proposal for Preschool/Early Childhood Education to consolidate Preschool and TK Programs

On November 19th, 2015 the Board of Education appointed the Local Control Accountability Plan (LCAP) Advisory Committee. In November, the district started surveying parents, students and staff to provide feedback to the district about community priorities. On February 1th, 9th and 11th, staff reviewed the budget at the LCAP Community Meeting.

- March - On March 17th, the Second Interim Financial Report was approved, again with a positive certification. It was determined that the district will finish with a positive cash status by the end of June and the district was not forced to issue a Tax Revenue Anticipation Note (TRAN) as in previous years.
- April 21 - As an information item, staff presented the LCAP Annual Update to the Board, including a review of data trends and expenditures to date. Staff described how the community would be presented with multiple opportunities to review the Annual Update, and to provide feedback on the draft LCAP. Staff analyzed the actual Average Daily Attendance (ADA) for Period 2 and mandatory costs to begin building the 2016-17 district budget proposal.
- May 19 - Staff attended the May Revision workshop to analyze the Governor's May Revision in order to provide an updated at the June 2nd Board meeting.
- June 2 - The Board received preliminary information on the May Revision which was officially released on May 13th. Staff highlighted the proposed additional \$154 million statewide, equivalent to \$1.1 million for SCUSD. The 2016-17 funding gap for each local education agency (LEA) increased to 54.84% compared to 49.08% in the January proposal. The discretionary one time funds also increased by \$23 (\$237 - \$214) per ADA compared to January's proposal. For SCUSD, one-time funds equate to about \$1 million more than originally anticipated in January.



Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

Staff emphasized that compared to the previous year increase of \$28 million; the increases on the May Revise are very low. The May Revision Postpones the Early Education Block Grant to 2017-18 and proposes to eliminate TK.

Staff presented the 2016-17 Allocation of Resources based on community engagement and LCAP Advisory Committee input. Staff presented the Superintendent recommendations and listened to Board and public comments to adjust the Proposed Budget for FY 2016-17 based on the May Revise Funding. The 2016-17 Adopted Budget is based on the Governor's May Revise and recommendations from Sacramento County Office of Education (SCOE). The recommendations from the Superintendent take into consideration all input from the stakeholders. The Superintendent took very seriously the recommendations made by the LCAP Advisory Committee and the Board of Education during the June 2nd Board Meeting. Staff will continue to closely monitor the state budget situation.

II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. Budget:

The following information summarizes the 2016-17 Budget for all funds:



Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

	GENERAL FUND			TOTAL
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	
REVENUES				
LCFF SOURCES	\$365,331,921	\$0	\$0	\$365,331,921
FEDERAL REVENUE	\$0	\$8,180,862	\$37,354,951	\$45,535,813
OTHER STATE REVENUES	\$14,785,640	\$21,838,227	\$37,639,687	\$74,263,554
OTHER LOCAL REVENUES	\$1,061,786	\$0	\$4,839,297	\$5,901,083
TOTAL REVENUES	\$381,179,347	\$30,019,089	\$79,833,935	\$491,032,371
EXPENDITURES				
CERTIFICATED SALARIES	\$144,548,491	\$25,721,809	\$16,126,975	\$186,397,275
CLASSIFIED SALARIES	\$38,172,374	\$15,113,571	\$5,428,258	\$58,714,203
EMPLOYEE BENEFITS	\$102,015,430	\$28,928,119	\$18,649,139	\$149,592,688
BOOKS AND SUPPLIES	\$9,954,350	\$1,375,843	\$8,838,382	\$20,168,575
SERVICES/OTHER OP. EXP.	\$25,069,035	\$22,250,003	\$15,564,361	\$62,883,399
CAPITAL OUTLAY	\$721,989	\$48,381	\$16,290,432	\$17,060,802
OTHER OUTGO	\$0	\$0	\$0	\$0
INDIRECT/DIRECT SUPPORT	-\$3,145,789		\$1,545,462	-\$1,600,327
TOTAL EXPENDITURES	\$317,335,879	\$93,437,727	\$82,443,009	\$493,216,616
OTHER FINANCING SOURCES/USES				
INTERFUND TRANSFERS IN	\$1,438,122	\$0	\$0	\$1,438,122
INTERFUND TRANSFERS OUT	-\$1,730,000	\$0	\$0	-\$1,730,000
OTHER SOURCES				
OTHER USES	-\$63,418,638	\$63,418,638	\$0	\$0
TOTAL OTHER SOURCES/USES	-\$63,710,516	\$63,418,638	\$0	-\$291,878
NET CHANGE IN FUND BALANCE	\$132,952	\$0	-\$2,609,074	-\$2,476,122
BEGINNING BALANCE, JULY 1	\$56,035,061	\$0	\$3,052,060	\$59,087,121
Audit Adjustments				
ENDING BALANCE	\$56,168,013	\$0	\$442,986	\$56,610,999
NONSPENDABLE	\$545,000		\$0	\$545,000
RESTRICTED			\$442,986	\$442,986
ASSIGNED	\$35,609,880		\$0	\$35,609,880
ECONOMIC UNCERTAINTIES	\$20,013,133		\$0	\$20,013,133
UNAPPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0



Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

	Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund
REVENUES				
LCFF SOURCES	\$16,862,298			
FEDERAL REVENUE	\$288,732	\$642,525	\$22,574,050	\$11,201,037
OTHER STATE REVENUES	\$943,432	\$1,523,612	\$1,259,835	\$7,588,421
OTHER LOCAL REVENUES		\$4,248,000	\$990,700	\$2,080,000
TOTAL REVENUES	\$18,094,462	\$6,414,137	\$24,824,585	\$20,869,458
EXPENDITURES				
CERTIFICATED SALARIES	\$7,131,603	\$2,029,407		\$6,684,021
CLASSIFIED SALARIES	\$1,043,626	\$1,476,850	\$6,097,869	\$4,033,008
EMPLOYEE BENEFITS	\$5,661,406	\$2,137,199	\$3,790,929	\$7,720,474
BOOKS AND SUPPLIES	\$425,674	\$270,703	\$13,330,608	\$1,252,279
SERVICES/OTHER OP. EXP.	\$1,763,386	\$706,654	\$414,870	\$492,982
CAPITAL OUTLAY	\$0		\$300,000	\$0
OTHER OUTGO	\$0			
INDIRECT/DIRECT SUPPORT	\$0	\$23,324	\$890,309	\$686,694
TOTAL EXPENDITURES	\$16,025,695	\$6,644,137	\$24,824,585	\$20,869,458
OTHER FINANCING SOURCES/USES				
INTERFUND TRANSFERS IN		\$230,000		\$1,500,000
INTERFUND TRANSFERS OUT	-\$1,438,122	\$0		
OTHER SOURCES				
OTHER USES				
TOTAL OTHER SOURCES/USES	-\$1,438,122	\$230,000	\$0	\$1,500,000
NET CHANGE IN FUND BALANCE	\$630,645	\$0	\$0	\$1,500,000
BEGINNING BALANCE, JULY 1	\$1,124,076	\$0	\$6,455,227	\$7,307
Audit Adjustments				
ENDING BALANCE	\$1,754,721	\$0	\$6,455,227	\$1,507,307
NONSPENDABLE				
RESTRICTED	\$277,448		\$6,234,063	
ASSIGNED	\$1,477,272	\$0	\$221,165	\$1,507,307
ECONOMIC UNCERTAINTIES		\$0		
UNAPPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0



Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

	Building Fund	Capital Facilities Funds 25, 49, 52	County Schools Facilities Fund	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
REVENUES							
LCFF SOURCES							\$382,194,219
FEDERAL REVENUE							\$80,242,157
OTHER STATE REVENUES	\$20,560						\$85,599,414
OTHER LOCAL REVENUES		\$3,910,530		\$9,236,283	\$20,265,000	\$5,001,494	\$51,633,090
TOTAL REVENUES	\$20,560	\$3,910,530	\$0	\$9,236,283	\$20,265,000	\$5,001,494	\$599,668,880
EXPENDITURES							
CERTIFICATED SALARIES							\$202,242,306
CLASSIFIED SALARIES	\$723,906			\$131,505		\$131,753	\$72,352,720
EMPLOYEE BENEFITS	\$285,113			\$80,688		\$65,731	\$169,334,228
BOOKS AND SUPPLIES	\$0					\$39,500	\$35,487,339
SERVICES/OTHER OP. EXP.	\$0	\$15,000		\$9,024,090	\$20,265,000	\$4,786,500	\$100,351,881
CAPITAL OUTLAY	\$59,055,411	\$2,262,900					\$78,679,114
OTHER OUTGO		\$6,157,157					\$6,157,157
INDIRECT/DIRECT SUPPORT							\$0
TOTAL EXPENDITURES	\$60,064,430	\$8,435,058	\$0	\$9,236,283	\$20,265,000	\$5,023,484	\$664,604,746
OTHER FINANCING SOURCES/USES							
INTERFUND TRANSFERS IN							\$3,168,122
INTERFUND TRANSFERS OUT							-\$3,168,122
OTHER SOURCES	\$0						\$0
OTHER USES							\$0
TOTAL OTHER SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	-\$60,043,870	-\$4,524,528	\$1,764	\$0	\$0	-\$21,990	-\$64,934,101
BEGINNING BALANCE, JULY 1	\$60,043,870	\$7,994,754		\$1,220,635	\$28,477,534	\$4,356,734	\$168,767,259
Audit Adjustments							\$0
ENDING BALANCE	\$0	\$3,470,227	\$1,764	\$1,220,635	\$28,477,534	\$4,334,744	\$103,833,158
NONSPENDABLE							\$545,000
RESTRICTED							\$6,954,497
ASSIGNED		\$3,470,227	\$1,764	\$1,220,635	\$28,477,534	\$4,334,744	\$76,320,528
ECONOMIC UNCERTAINTIES	\$0						\$20,013,133
UNAPPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2016-17 Budget for All Funds
June 16, 2016

IV. Goals, Objectives and Measures:

Present a balanced 2016-17 Adopted Budget to the Board for approval by June 28, 2016.
Minimize reliance on the use of one-time funds and reinstate positions as much as possible that have direct impact on student achievement.

V. Major Initiatives:

- Continued analysis of information from the state and its impact on the district finances.
- Budget Revision within 45 days from signing of State Budget.

VI. Results:

Budget development for 2016-17 has followed the timeline approved by the Board. With the approval of the 2016-17 Adopted Budget, expenditure authority for 2016-17 will be in place and the June 30, 2015 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on the district finances.
- Continue to obtain stake holders input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- Analyze results of Governor's tax initiative.

2016-2017 Proposed Budget for All Funds



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
June 16, 2016

Sacramento City Unified School District

Board of Education

Christina Pritchett, President, Area 3
Jay Hansen, Vice President, Area 1
Jessie Ryan, 2nd Vice President, Area 7
Ellen Cochrane, Area 2
Gustavo Arroyo, Area 4
Diana Rodriguez, Area 5
Darrel Woo, Area 6
Elizabeth Barry, Student Board Member

Executive Cabinet

José L. Banda, Superintendent
Lisa Allen, Interim Deputy Superintendent
Iris Taylor, Ed.D., Interim Chief Academic Officer
Gerardo Castillo, Chief Business Officer
Gabe Ross, Chief Communications Officer
Cancy McArn, Chief Human Resources Officer
Elliot Lopez, Chief Information Officer
Cathy Allen, Chief Operations Officer
Al Rogers, Chief Strategy Officer
Doug Huscher, Interim Assistant Superintendent of Equity

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	GENERAL FUND				Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund	Deferred Maintenance Fund	General Obligation Bonds Fund	Building Fund	Capital Facilities Funds 25, 49, 52	County Schools Facilities Fund	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL													
REVENUES																	
LCFF SOURCES	\$365,331,921	\$0	\$0	\$365,331,921	\$16,862,298												\$382,194,219
FEDERAL REVENUE	\$0	\$8,180,862	\$37,354,951	\$45,535,813	\$288,732	\$642,525	\$22,574,050	\$11,201,037									\$80,242,157
OTHER STATE REVENUES	\$14,785,640	\$21,838,227	\$37,639,687	\$74,263,554	\$943,432	\$1,523,612	\$1,259,835	\$7,588,421			\$20,560						\$85,599,414
OTHER LOCAL REVENUES	\$1,061,786	\$0	\$4,839,297	\$5,901,083	\$4,248,000	\$990,700	\$2,080,000					\$3,910,530		\$9,236,283	\$20,265,000	\$5,001,494	\$51,633,090
TOTAL REVENUES	\$381,179,347	\$30,019,089	\$79,833,935	\$491,032,371	\$18,094,462	\$6,414,137	\$24,824,585	\$20,869,458	\$0	\$0	\$20,560	\$3,910,530	\$0	\$9,236,283	\$20,265,000	\$5,001,494	\$599,668,880
EXPENDITURES																	
CERTIFICATED SALARIES	\$144,548,491	\$25,721,809	\$16,126,975	\$186,397,275	\$7,131,603	\$2,029,407		\$6,684,021									\$202,242,306
CLASSIFIED SALARIES	\$38,172,374	\$15,113,571	\$5,428,258	\$58,714,203	\$1,043,626	\$1,476,850	\$6,097,869	\$4,033,008			\$723,906			\$131,505		\$131,753	\$72,352,720
EMPLOYEE BENEFITS	\$102,015,430	\$28,928,119	\$18,649,139	\$149,592,688	\$5,661,406	\$2,137,199	\$3,790,929	\$7,720,474			\$285,113			\$80,688		\$65,731	\$169,334,228
BOOKS AND SUPPLIES	\$9,954,350	\$1,375,843	\$8,838,382	\$20,168,575	\$425,674	\$270,703	\$13,330,608	\$1,252,279			\$0					\$39,500	\$35,487,339
SERVICES/OTHER OP. EXP.	\$25,069,035	\$22,250,003	\$15,564,361	\$62,883,399	\$1,763,386	\$706,654	\$414,870	\$492,982			\$0	\$15,000		\$9,024,090	\$20,265,000	\$4,786,500	\$100,351,881
CAPITAL OUTLAY	\$721,989	\$48,381	\$16,290,432	\$17,060,802	\$0		\$300,000	\$0	\$0	\$59,055,411	\$2,262,900						\$78,679,114
OTHER OUTGO	\$0	\$0	\$0	\$0	\$0						\$6,157,157						\$6,157,157
INDIRECT/DIRECT SUPPORT	-\$3,145,789		\$1,545,462	-\$1,600,327	\$0	\$23,324	\$890,309	\$686,694									\$0
TOTAL EXPENDITURES	\$317,335,879	\$93,437,727	\$82,443,009	\$493,216,616	\$16,025,695	\$6,644,137	\$24,824,585	\$20,869,458	\$0	\$0	\$60,064,430	\$8,435,058	\$0	\$9,236,283	\$20,265,000	\$5,023,484	\$664,604,746
OTHER FINANCING SOURCES/USES																	
INTERFUND TRANSFERS IN	\$1,438,122	\$0	\$0	\$1,438,122		\$230,000		\$1,500,000									\$3,168,122
INTERFUND TRANSFERS OUT	-\$1,730,000	\$0	\$0	-\$1,730,000	-\$1,438,122	\$0											-\$3,168,122
OTHER SOURCES										\$0							\$0
OTHER USES	-\$63,418,638	\$63,418,638	\$0	\$0													\$0
TOTAL OTHER SOURCES/USES	-\$63,710,516	\$63,418,638	\$0	-\$291,878	-\$1,438,122	\$230,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$132,952	\$0	-\$2,609,074	-\$2,476,122	\$630,645	\$0	\$0	\$1,500,000	\$0	\$0	-\$60,043,870	-\$4,524,528	\$1,764	\$0	\$0	-\$21,990	-\$64,934,101
BEGINNING BALANCE, JULY 1	\$56,035,061	\$0	\$3,052,060	\$59,087,121	\$1,124,076	\$0	\$6,455,227	\$7,307	\$0	\$0	\$60,043,870	\$7,994,754	\$1,220,635	\$28,477,534	\$4,356,734	\$168,767,259	\$168,767,259
Audit Adjustments																	\$0
ENDING BALANCE	\$56,168,013	\$0	\$442,986	\$56,610,999	\$1,754,721	\$0	\$6,455,227	\$1,507,307	\$0	\$0	\$0	\$3,470,227	\$1,764	\$1,220,635	\$28,477,534	\$4,334,744	\$103,833,158
NONSPENDABLE	\$545,000		\$0	\$545,000													\$545,000
RESTRICTED			\$442,986	\$442,986	\$277,448		\$6,234,063										\$6,954,497
ASSIGNED	\$35,609,880		\$0	\$35,609,880	\$1,477,272	\$0	\$221,165	\$1,507,307				\$3,470,227	\$1,764	\$1,220,635	\$28,477,534	\$4,334,744	\$76,320,528
ECONOMIC UNCERTAINTIES	\$20,013,133		\$0	\$20,013,133							\$0						\$20,013,133
UNAPPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: SCUSD - Budget Services
Date: June 10, 2016

Place: Board Meeting Room - Serna Cente
Date: June 16, 2016
Time: 06:30 PM

Adoption Date: June 28, 2016

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

Contact person for additional information on the budget reports:

Name: Michael Smith

Telephone: (916) 643-9405

Title: Director of Fiscal Services

E-mail: smithm@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 28, 2016
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 7,602,992.00
Less: Amount of total liabilities reserved in budget:	\$ 7,602,992.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 16, 2016

For additional information on this certification, please contact:

Name: Michael Smith
Title: Director of Fiscal Services
Telephone: (916) 643-9405
E-mail: smithm@scusd.edu

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2016-17	2017-18	2018-19
State Statutory COLA	0%	1.11%	2.42%
GAP Funding Rate for Local Control Funding Formula (LCFF)	54.84%	46.63%	37.73%
California Consumer Price Index (CPI)	2.15%	2.26%	2.49%

LCFF ENTITLEMENT FACTORS

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$737	-	-	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2016-17 is funded on 38,869.70 Average Daily Attendance (ADA).
- 2016-17 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2015-16 (prior year) ADA is used for 2016-17.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2017-18 assumes funded on 38,470.70 ADA (prior year ADA).
- 2018-19 assumes funded on 38,071.70 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Federal Revenues

- Federal Revenues assume a reduction of 2.8% for 2016-17.
- 2017-18 and 2018-19 are maintained at the 2016-17 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2015-16. It reflects the decline in ADA.
- For 2016-17, 2017-18, and 2018-19 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2016-17, 2017-18, and 2018-19 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2016-17 assumes K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$181 per ADA for 2016-17 (unrestricted \$140 and \$41 restricted) and outlying years.
- 2016-17 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2016-17. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2016-17 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten at 24:1
 - Grades 1-3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Certificated Salaries (cont.)

- 2016-17 includes additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

Classified Salaries

- Classified staffing for 2016-17, 2017-18, and 2018-19 are based on 2016-17 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 15.7695%.
- The estimated statutory benefits for Classified staff is 23.2775%.
- Health benefits are projected to increase approximately 6% for 2017-18 and 2018-19, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2016-17 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

**Supplies, Services, Utilities,
Capital Outlay**

- Custodial operational supplies increased in 2014-15 by \$650,000 and maintained in the outlying years.
- 2016-17 and outlying years are projected with a 10% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.32% for 2016-17.

**Other Outgo/Transfers/
Contributions**

- Contributions to Restricted Programs – The 2016-17 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2016-17 Routine Restricted Maintenance is based over 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- 2016-17 includes \$9.1 Million one-time discretionary revenue.
- 2016-17 includes \$1.7 Million set aside for OPEB.
- 2016-17 includes \$1.9 Million for technology upgrades and equipment
- 2016-17 includes \$1 Million for classroom libraries.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2015-16 actual ending fund balance.

Reserves

- The 2016-17, 2017-18, and 2018-19 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in 2015-16, set asides for fund reserves and OPEB are increased to prepare for 2017-18 and beyond.

GENERAL FUND

General Fund Definition

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. The General Fund also contains categorical programs such as the Educator Effectiveness, No Child Left Behind Title I and others.

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	365,331,921.00	1.91%	372,306,182.00	1.15%	376,595,525.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,785,640.00	-61.17%	5,741,950.96	2.42%	5,880,906.17
4. Other Local Revenues	8600-8799	1,061,786.00	0.00%	1,061,786.00	0.00%	1,061,786.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,438,122.00	1.11%	1,454,085.15	2.42%	1,489,274.01
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(63,418,638.00)	2.29%	(64,869,917.57)	2.27%	(66,342,966.33)
6. Total (Sum lines A1 thru A5c)		319,198,831.00	-1.10%	315,694,086.54	0.95%	318,684,524.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				144,548,490.57		146,716,717.93
b. Step & Column Adjustment				2,168,227.36		2,200,750.77
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	144,548,490.57	1.50%	146,716,717.93	1.50%	148,917,468.70
2. Classified Salaries						
a. Base Salaries				38,172,374.00		38,554,097.74
b. Step & Column Adjustment				381,723.74		385,540.98
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,172,374.00	1.00%	38,554,097.74	1.00%	38,939,638.72
3. Employee Benefits	3000-3999	102,015,430.00	5.33%	107,450,320.24	6.90%	114,861,023.32
4. Books and Supplies	4000-4999	9,954,349.68	-35.37%	6,433,640.68	0.00%	6,433,640.68
5. Services and Other Operating Expenditures	5000-5999	25,069,034.71	-1.83%	24,610,034.71	1.83%	25,060,034.71
6. Capital Outlay	6000-6999	721,989.36	-91.41%	61,989.36	0.00%	61,989.36
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,145,789.00)	0.00%	(3,145,789.00)	0.00%	(3,145,789.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		319,065,879.32	1.05%	322,411,011.66	3.24%	332,858,006.49
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		132,951.68		(6,716,925.12)		(14,173,481.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,035,061.48		56,168,013.16		49,451,088.04
2. Ending Fund Balance (Sum lines C and D1)		56,168,013.16		49,451,088.04		35,277,606.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	35,609,880.16		28,892,955.04		14,719,473.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,168,013.16		49,451,088.04		35,277,606.40

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	20,013,133.00		20,013,133.00		20,013,133.00
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)						
		20,013,133.00		20,013,133.00		20,013,133.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2017-18 & 2018-19 assume COLA increase in State Revenues. 2017-18 does not include one-time discretionary funds that are included in 2016-17.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	45,535,813.00	0.00%	45,535,813.00	0.00%	45,535,813.00
3. Other State Revenues	8300-8599	59,477,914.40	-21.43%	46,729,339.25	2.42%	47,860,189.26
4. Other Local Revenues	8600-8799	4,839,297.00	0.00%	4,839,297.00	0.00%	4,839,297.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	63,418,638.00	2.29%	64,869,917.57	2.27%	66,342,966.33
6. Total (Sum lines A1 thru A5c)		173,271,662.40	-6.52%	161,974,366.82	1.61%	164,578,265.59
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,848,784.00		42,007,796.17
b. Step & Column Adjustment				620,804.87		630,116.94
c. Cost-of-Living Adjustment						
d. Other Adjustments				(461,792.70)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,848,784.00	0.38%	42,007,796.17	1.50%	42,637,913.11
2. Classified Salaries						
a. Base Salaries				20,541,829.46		20,747,247.75
b. Step & Column Adjustment				205,418.29		207,472.48
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,541,829.46	1.00%	20,747,247.75	1.00%	20,954,720.23
3. Employee Benefits	3000-3999	47,577,258.40	5.71%	50,296,062.16	5.62%	53,120,785.81
4. Books and Supplies	4000-4999	10,214,225.03	-10.71%	9,119,823.23	0.00%	9,119,823.23
5. Services and Other Operating Expenditures	5000-5999	37,814,364.48	-2.76%	36,770,928.22	0.00%	36,770,928.22
6. Capital Outlay	6000-6999	16,338,813.03	-88.19%	1,930,033.04	0.00%	1,930,033.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,545,462.00	0.00%	1,545,462.00	0.00%	1,545,462.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(1,501,400.05)
11. Total (Sum lines B1 thru B10)		175,880,736.40	-7.65%	162,417,352.57	1.33%	164,578,265.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,609,074.00)		(442,985.75)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,052,059.75		442,985.75		0.00
2. Ending Fund Balance (Sum lines C and D1)		442,985.75		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	442,985.75				
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)		442,985.75		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.						
2017-18 line B1d for restricted funds as revenues decrease the expenditures also decrease. 2017-18 does not include carryover or one-time grants. 2018-19 B10 Board and staff will take appropriate action to reduce expenditures.						

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	365,331,921.00	1.91%	372,306,182.00	1.15%	376,595,525.00
2. Federal Revenues	8100-8299	45,535,813.00	0.00%	45,535,813.00	0.00%	45,535,813.00
3. Other State Revenues	8300-8599	74,263,554.40	-29.34%	52,471,290.21	2.42%	53,741,095.43
4. Other Local Revenues	8600-8799	5,901,083.00	0.00%	5,901,083.00	0.00%	5,901,083.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,438,122.00	1.11%	1,454,085.15	2.42%	1,489,274.01
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)		492,470,493.40	-3.01%	477,668,453.36	1.17%	483,262,790.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				186,397,274.57		188,724,514.10
b. Step & Column Adjustment				2,789,032.23		2,830,867.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(461,792.70)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	186,397,274.57	1.25%	188,724,514.10	1.50%	191,555,381.81
2. Classified Salaries						
a. Base Salaries				58,714,203.46		59,301,345.49
b. Step & Column Adjustment				587,142.03		593,013.46
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	58,714,203.46	1.00%	59,301,345.49	1.00%	59,894,358.95
3. Employee Benefits	3000-3999	149,592,688.40	5.45%	157,746,382.40	6.49%	167,981,809.13
4. Books and Supplies	4000-4999	20,168,574.71	-22.88%	15,553,463.91	0.00%	15,553,463.91
5. Services and Other Operating Expenditures	5000-5999	62,883,399.19	-2.39%	61,380,962.93	0.73%	61,830,962.93
6. Capital Outlay	6000-6999	17,060,802.39	-88.32%	1,992,022.40	0.00%	1,992,022.40
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,600,327.00)	0.00%	(1,600,327.00)	0.00%	(1,600,327.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(1,501,400.05)
11. Total (Sum lines B1 thru B10)		494,946,615.72	-2.04%	484,828,364.23	2.60%	497,436,272.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,476,122.32)		(7,159,910.87)		(14,173,481.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		59,087,121.23		56,610,998.91		49,451,088.04
2. Ending Fund Balance (Sum lines C and D1)		56,610,998.91		49,451,088.04		35,277,606.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	442,985.75		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	35,609,880.16		28,892,955.04		14,719,473.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,610,998.91		49,451,088.04		35,277,606.40

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	20,013,133.00		20,013,133.00		20,013,133.00
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)		20,013,133.00		20,013,133.00		20,013,133.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.04%		4.13%		4.02%
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)						
		38,437.99		38,038.99		37,637.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		494,946,615.72		484,828,364.23		497,436,272.08
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)		494,946,615.72		484,828,364.23		497,436,272.08
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,898,932.31		9,696,567.28		9,948,725.44
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)		9,898,932.31		9,696,567.28		9,948,725.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	347,098,592.00	0.00	347,098,592.00	365,331,921.00	0.00	365,331,921.00	5.3%
2) Federal Revenue		8100-8299	0.00	46,661,371.34	46,661,371.34	0.00	45,535,813.00	45,535,813.00	-2.4%
3) Other State Revenue		8300-8599	27,233,181.00	101,180,981.20	128,414,162.20	14,785,640.00	59,477,914.40	74,263,554.40	-42.2%
4) Other Local Revenue		8600-8799	2,138,842.41	5,234,207.81	7,373,050.22	1,061,786.00	4,839,297.00	5,901,083.00	-20.0%
5) TOTAL, REVENUES			376,470,615.41	153,076,560.35	529,547,175.76	381,179,347.00	109,853,024.40	491,032,371.40	-7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	135,105,204.51	43,496,124.17	178,601,328.68	144,548,490.57	41,848,784.00	186,397,274.57	4.4%
2) Classified Salaries		2000-2999	34,730,980.64	19,736,446.33	54,467,426.97	38,172,374.00	20,541,829.46	58,714,203.46	7.8%
3) Employee Benefits		3000-3999	97,251,772.11	46,617,864.42	143,869,636.53	102,015,430.00	47,577,258.40	149,592,688.40	4.0%
4) Books and Supplies		4000-4999	9,287,820.31	11,379,025.00	20,666,845.31	9,954,349.68	10,214,225.03	20,168,574.71	-2.4%
5) Services and Other Operating Expenditures		5000-5999	27,233,294.48	35,757,335.39	62,990,629.87	25,069,034.71	37,814,364.48	62,883,399.19	-0.2%
6) Capital Outlay		6000-6999	2,314,314.66	48,794,373.03	51,108,687.69	721,989.36	16,338,813.03	17,060,802.39	-66.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	8,094.13	8,094.13	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,411,882.04)	1,844,420.40	(1,567,461.64)	(3,145,789.00)	1,545,462.00	(1,600,327.00)	2.1%
9) TOTAL, EXPENDITURES			302,511,504.67	207,633,682.87	510,145,187.54	317,335,879.32	175,880,736.40	493,216,615.72	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,959,110.74	(54,557,122.52)	19,401,988.22	63,843,467.68	(66,027,712.00)	(2,184,244.32)	-111.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,386,880.00	0.00	1,386,880.00	1,438,122.00	0.00	1,438,122.00	3.7%
b) Transfers Out		7600-7629	1,760,000.00	4,726,044.42	6,486,044.42	1,730,000.00	0.00	1,730,000.00	-73.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(57,877,702.31)	57,877,702.31	0.00	(63,418,638.00)	63,418,638.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,250,822.31)	53,151,657.89	(5,099,164.42)	(63,710,516.00)	63,418,638.00	(291,878.00)	-94.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,708,288.43	(1,405,464.63)	14,302,823.80	132,951.68	(2,609,074.00)	(2,476,122.32)	-117.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
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)			40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
2) Ending Balance, June 30 (E + F1e)			56,035,061.48	3,052,059.75	59,087,121.23	56,168,013.16	442,985.75	56,610,998.91	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	116,622.48	0.00	116,622.48	320,000.00	0.00	320,000.00	174.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,052,059.75	3,052,059.75	0.00	442,985.75	442,985.75	-85.5%
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	36,930,306.00	0.00	36,930,306.00	35,609,880.16	0.00	35,609,880.16	-3.6%
Future Costs Retirement/Prop 30	0000	9780				10,576,000.00		10,576,000.00	
District Wide Technology Upgrades	0000	9780				4,000,000.00		4,000,000.00	
Buy Down Vacation Liability	0000	9780				1,140,000.00		1,140,000.00	
Other Post Employment Liability	0000	9780				3,000,000.00		3,000,000.00	
Fleet Replacement	0000	9780				250,000.00		250,000.00	
Cover Deficit Spending in Future Years	0000	9780				16,643,880.16		16,643,880.16	
Future Costs Retirement/Prop 30	0000	9780	10,576,000.00		10,576,000.00				
District Wide Technology Upgrades	0000	9780	4,000,000.00		4,000,000.00				
Buy Down Vacation Liability	0000	9780	1,140,000.00		1,140,000.00				
Other Post Employment Liability	0000	9780	3,000,000.00		3,000,000.00				
Fleet Replacement	0000	9780	250,000.00		250,000.00				
Cover Deficit Spending in Future Years	0000	9780	17,964,306.00		17,964,306.00				
e) Unassigned/unappropriated									

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)	
Reserve for Economic Uncertainties		9789	18,763,133.00	0.00	18,763,133.00	20,013,133.00	0.00	20,013,133.00	6.7%
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			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,924,567.38	18,736,651.74	52,661,219.12				
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	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	236,663.89	265,785.32	502,449.21				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,016,145.86	(203,770.34)	1,812,375.52				
4) Due from Grantor Government		9290	912,765.40	1,150,663.27	2,063,428.67				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	116,622.48	0.00	116,622.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			37,431,765.01	19,949,329.99	57,381,095.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,662,257.73	157,303.53	7,819,561.26				
2) Due to Grantor Governments		9590	0.00	64,803.69	64,803.69				
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			7,662,257.73	222,107.22	7,884,364.95				
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			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)	
(G9 + H2) - (I6 + J2)			29,769,507.28	19,727,222.77	49,496,730.05				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	229,675,499.00	0.00	229,675,499.00	248,515,912.00	0.00	248,515,912.00	8.2%
Education Protection Account State Aid - Current Year		8012	51,870,346.00	0.00	51,870,346.00	51,654,236.00	0.00	51,654,236.00	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	722,121.00	0.00	722,121.00	722,000.00	0.00	722,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	58,450,258.00	0.00	58,450,258.00	58,450,258.00	0.00	58,450,258.00	0.0%
Unsecured Roll Taxes		8042	1,927,677.00	0.00	1,927,677.00	2,369,000.00	0.00	2,369,000.00	22.9%
Prior Years' Taxes		8043	2,579,565.00	0.00	2,579,565.00	2,144,337.00	0.00	2,144,337.00	-16.9%
Supplemental Taxes		8044	1,135,069.00	0.00	1,135,069.00	1,135,000.00	0.00	1,135,000.00	0.0%
Education Revenue Augmentator Fund (ERAF)		8045	9,222,018.00	0.00	9,222,018.00	9,216,150.00	0.00	9,216,150.00	-0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,737.00	0.00	422,737.00	422,700.00	0.00	422,700.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	0.00	11,700.00	11,700.00	0.00	11,700.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	0.00	(5,850.00)	(5,850.00)	0.00	(5,850.00)	0.0%
Subtotal, LCFF Sources			356,011,140.00	0.00	356,011,140.00	374,635,443.00	0.00	374,635,443.00	5.2%
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	(8,912,548.00)	0.00	(8,912,548.00)	(9,303,522.00)	0.00	(9,303,522.00)	4.4%
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			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			347,098,592.00	0.00	347,098,592.00	365,331,921.00	0.00	365,331,921.00	5.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,280,036.84	8,280,036.84	0.00	8,234,862.00	8,234,862.00	-0.5%
Special Education Discretionary Grants		8182	0.00	1,274,548.84	1,274,548.84	0.00	1,117,180.00	1,117,180.00	-12.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	13,200.00	13,200.00	0.00	0.00	0.00	-100.0%
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		21,116,290.85	21,116,290.85		20,583,183.00	20,583,183.00	-2.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		63,442.00	63,442.00		0.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,805,056.02	3,805,056.02		3,480,779.00	3,480,779.00	-8.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,702,958.77	1,702,958.77		846,183.00	846,183.00	-50.3%
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		5,952,743.45	5,952,743.45		5,126,302.00	5,126,302.00	-13.9%
Vocational and Applied Technology Education	3500-3699	8290		524,517.00	524,517.00		456,348.00	456,348.00	-13.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,928,577.57	3,928,577.57	0.00	5,690,976.00	5,690,976.00	44.9%
TOTAL, FEDERAL REVENUE			0.00	46,661,371.34	46,661,371.34	0.00	45,535,813.00	45,535,813.00	-2.4%
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		22,121,679.00	22,121,679.00		21,838,227.00	21,838,227.00	-1.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	21,962,161.00	0.00	21,962,161.00	9,106,725.00	0.00	9,106,725.00	-58.5%
Lottery - Unrestricted and Instructional Materials		8560	5,222,130.00	1,387,128.00	6,609,258.00	5,678,915.00	1,663,111.00	7,342,026.00	11.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	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		6,186,446.00	6,186,446.00		6,186,446.00	6,186,446.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		683,306.18	683,306.18		336,366.00	336,366.00	-50.8%

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		2,588,506.00	2,588,506.00		1,565,407.00	1,565,407.00	-39.5%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educator	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	48,890.00	68,213,916.02	68,262,806.02	0.00	27,888,357.40	27,888,357.40	-59.1%
TOTAL, OTHER STATE REVENUE			27,233,181.00	101,180,981.20	128,414,162.20	14,785,640.00	59,477,914.40	74,263,554.40	-42.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,207.99	0.00	5,207.99	0.00	0.00	0.00	-100.0%
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	300,000.00	40,876.96	340,876.96	300,000.00	0.00	300,000.00	-12.0%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	5,850.00	0.00	5,850.00	0.00	0.00	0.00	-100.0%
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	915,629.42	5,193,330.85	6,108,960.27	116,000.00	4,839,297.00	4,955,297.00	-18.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	852,155.00	0.00	852,155.00	585,786.00	0.00	585,786.00	-31.3%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,138,842.41	5,234,207.81	7,373,050.22	1,061,786.00	4,839,297.00	5,901,083.00	-20.0%
TOTAL, REVENUES			376,470,615.41	153,076,560.35	529,547,175.76	381,179,347.00	109,853,024.40	491,032,371.40	-7.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	111,711,536.69	27,438,717.99	139,150,254.68	121,099,089.00	25,650,826.00	146,749,915.00	5.5%
Certificated Pupil Support Salaries		1200	5,698,883.02	3,989,508.94	9,688,391.96	5,786,324.57	3,910,575.00	9,696,899.57	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,425,037.70	3,594,421.02	18,019,458.72	15,883,803.00	3,420,648.00	19,304,451.00	7.1%
Other Certificated Salaries		1900	3,269,747.10	8,473,476.22	11,743,223.32	1,779,274.00	8,866,735.00	10,646,009.00	-9.3%
TOTAL, CERTIFICATED SALARIES			135,105,204.51	43,496,124.17	178,601,328.68	144,548,490.57	41,848,784.00	186,397,274.57	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,349,012.12	8,644,091.62	9,993,103.74	1,112,403.00	9,891,698.00	11,004,101.00	10.1%
Classified Support Salaries		2200	14,876,149.61	6,467,394.51	21,343,544.12	16,564,442.00	6,874,296.46	23,438,738.46	9.8%
Classified Supervisors' and Administrators' Salaries		2300	3,658,748.40	1,743,163.31	5,401,911.71	4,330,897.00	1,971,267.00	6,302,164.00	16.7%
Clerical, Technical and Office Salaries		2400	12,987,935.25	1,712,327.86	14,700,263.11	14,146,611.00	1,390,634.00	15,537,245.00	5.7%
Other Classified Salaries		2900	1,859,135.26	1,169,469.03	3,028,604.29	2,018,021.00	413,934.00	2,431,955.00	-19.7%
TOTAL, CLASSIFIED SALARIES			34,730,980.64	19,736,446.33	54,467,426.97	38,172,374.00	20,541,829.46	58,714,203.46	7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,179,833.64	13,717,993.50	29,897,827.14	18,249,005.00	14,141,091.40	32,390,096.40	8.3%
PERS		3201-3202	4,153,644.16	2,304,310.85	6,457,955.01	4,980,818.00	2,362,273.00	7,343,091.00	13.7%
OASDI/Medicare/Alternative		3301-3302	4,712,421.94	2,186,552.17	6,898,974.11	5,031,991.00	2,053,289.00	7,085,280.00	2.7%
Health and Welfare Benefits		3401-3402	47,360,027.02	20,733,653.65	68,093,680.67	52,643,054.00	21,828,513.00	74,471,567.00	9.4%
Unemployment Insurance		3501-3502	133,140.57	92,824.73	225,965.30	111,055.00	101,119.00	212,174.00	-6.1%
Workers' Compensation		3601-3602	3,738,338.88	1,372,442.67	5,110,781.55	3,070,952.00	1,004,470.00	4,075,422.00	-20.3%
OPEB, Allocated		3701-3702	14,782,362.99	6,178,663.20	20,961,026.19	16,127,956.00	6,067,091.00	22,195,047.00	5.9%
OPEB, Active Employees		3751-3752	6,095,000.00	0.00	6,095,000.00	1,705,291.00	0.00	1,705,291.00	-72.0%
Other Employee Benefits		3901-3902	97,002.91	31,423.65	128,426.56	95,308.00	19,412.00	114,720.00	-10.7%
TOTAL, EMPLOYEE BENEFITS			97,251,772.11	46,617,864.42	143,869,636.53	102,015,430.00	47,577,258.40	149,592,688.40	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	97,813.35	1,357,579.15	1,455,392.50	155,162.00	1,401,256.00	1,556,418.00	6.9%
Books and Other Reference Materials		4200	148,510.35	60,634.34	209,144.69	88,037.00	24,825.00	112,862.00	-46.0%
Materials and Supplies		4300	7,286,493.52	7,718,417.74	15,004,911.26	7,093,760.41	8,295,770.57	15,389,530.98	2.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,755,003.09	2,242,393.77	3,997,396.86	2,617,390.27	492,373.46	3,109,763.73	-22.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,287,820.31	11,379,025.00	20,666,845.31	9,954,349.68	10,214,225.03	20,168,574.71	-2.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	425,580.00	28,534,368.77	28,959,948.77	500,497.00	33,013,528.00	33,514,025.00	15.7%
Travel and Conferences		5200	570,589.25	632,812.64	1,203,401.89	339,852.91	193,355.39	533,208.30	-55.7%
Dues and Memberships		5300	132,601.64	11,220.00	143,821.64	63,371.00	2,400.00	65,771.00	-54.3%
Insurance		5400 - 5450	1,887,460.00	0.00	1,887,460.00	2,001,460.00	0.00	2,001,460.00	6.0%
Operations and Housekeeping Services		5500	9,143,309.50	20,642.56	9,163,952.06	9,421,145.00	7,142.56	9,428,287.56	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,433,863.55	383,975.28	1,817,838.83	1,172,589.13	301,414.43	1,474,003.56	-18.9%
Transfers of Direct Costs		5710	(753,447.06)	753,447.06	0.00	(310,803.00)	310,803.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,211,328.32)	(2,138.84)	(1,213,467.16)	(1,226,718.00)	(88,950.00)	(1,315,668.00)	8.4%
Professional/Consulting Services and Operating Expenditures		5800	14,646,104.52	5,379,551.49	20,025,656.01	12,064,225.67	4,053,045.10	16,117,270.77	-19.5%
Communications		5900	958,561.40	43,456.43	1,002,017.83	1,043,415.00	21,626.00	1,065,041.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,233,294.48	35,757,335.39	62,990,629.87	25,069,034.71	37,814,364.48	62,883,399.19	-0.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	71,813.00	25,325,310.96	25,397,123.96	80,000.00	27,231.03	107,231.03	-99.6%
Buildings and Improvements of Buildings		6200	91,068.46	23,200,739.67	23,291,808.13	130,000.00	16,231,582.00	16,361,582.00	-29.8%
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	2,112,542.98	268,322.40	2,380,865.38	468,859.14	80,000.00	548,859.14	-76.9%
Equipment Replacement		6500	38,890.22	0.00	38,890.22	43,130.22	0.00	43,130.22	10.9%
TOTAL, CAPITAL OUTLAY			2,314,314.66	48,794,373.03	51,108,687.69	721,989.36	16,338,813.03	17,060,802.39	-66.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	8,094.13	8,094.13	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	8,094.13	8,094.13	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,844,420.40)	1,844,420.40	0.00	(1,545,462.00)	1,545,462.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,567,461.64)	0.00	(1,567,461.64)	(1,600,327.00)	0.00	(1,600,327.00)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,411,882.04)	1,844,420.40	(1,567,461.64)	(3,145,789.00)	1,545,462.00	(1,600,327.00)	2.1%
TOTAL, EXPENDITURES			302,511,504.67	207,633,682.87	510,145,187.54	317,335,879.32	175,880,736.40	493,216,615.72	-3.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,386,880.00	0.00	1,386,880.00	1,438,122.00	0.00	1,438,122.00	3.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,386,880.00	0.00	1,386,880.00	1,438,122.00	0.00	1,438,122.00	3.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	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	28,495.23	28,495.23	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	4,697,549.19	4,957,549.19	230,000.00	0.00	230,000.00	-95.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,760,000.00	4,726,044.42	6,486,044.42	1,730,000.00	0.00	1,730,000.00	-73.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(57,877,702.31)	57,877,702.31	0.00	(63,418,638.00)	63,418,638.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,877,702.31)	57,877,702.31	0.00	(63,418,638.00)	63,418,638.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,250,822.31)	53,151,657.89	(5,099,164.42)	(63,710,516.00)	63,418,638.00	(291,878.00)	-94.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	347,098,592.00	0.00	347,098,592.00	365,331,921.00	0.00	365,331,921.00	5.3%
2) Federal Revenue		8100-8299	0.00	46,661,371.34	46,661,371.34	0.00	45,535,813.00	45,535,813.00	-2.4%
3) Other State Revenue		8300-8599	27,233,181.00	101,180,981.20	128,414,162.20	14,785,640.00	59,477,914.40	74,263,554.40	-42.2%
4) Other Local Revenue		8600-8799	2,138,842.41	5,234,207.81	7,373,050.22	1,061,786.00	4,839,297.00	5,901,083.00	-20.0%
5) TOTAL, REVENUES			376,470,615.41	153,076,560.35	529,547,175.76	381,179,347.00	109,853,024.40	491,032,371.40	-7.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		182,506,251.47	107,988,994.32	290,495,245.79	195,139,583.19	112,386,674.40	307,526,257.59	5.9%
2) Instruction - Related Services	2000-2999		44,346,859.68	20,081,949.09	64,428,808.77	44,684,763.47	16,989,239.00	61,674,002.47	-4.3%
3) Pupil Services	3000-3999		23,584,754.86	16,841,574.31	40,426,329.17	22,321,976.57	17,213,084.00	39,535,060.57	-2.2%
4) Ancillary Services	4000-4999		1,936,134.34	169,508.00	2,105,642.34	1,848,860.00	159,258.00	2,008,118.00	-4.6%
5) Community Services	5000-5999		6,773.13	0.00	6,773.13	7,614.53	0.00	7,614.53	12.4%
6) Enterprise	6000-6999		200.00	0.00	200.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		20,341,690.51	2,029,264.09	22,370,954.60	20,878,780.46	1,552,286.00	22,431,066.46	0.3%
8) Plant Services	8000-8999		29,788,840.68	60,514,298.93	90,303,139.61	32,454,301.10	27,580,195.00	60,034,496.10	-33.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	8,094.13	8,094.13	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			302,511,504.67	207,633,682.87	510,145,187.54	317,335,879.32	175,880,736.40	493,216,615.72	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,959,110.74	(54,557,122.52)	19,401,988.22	63,843,467.68	(66,027,712.00)	(2,184,244.32)	-111.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,386,880.00	0.00	1,386,880.00	1,438,122.00	0.00	1,438,122.00	3.7%
b) Transfers Out		7600-7629	1,760,000.00	4,726,044.42	6,486,044.42	1,730,000.00	0.00	1,730,000.00	-73.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(57,877,702.31)	57,877,702.31	0.00	(63,418,638.00)	63,418,638.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,250,822.31)	53,151,657.89	(5,099,164.42)	(63,710,516.00)	63,418,638.00	(291,878.00)	-94.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,708,288.43	(1,405,464.63)	14,302,823.80	132,951.68	(2,609,074.00)	(2,476,122.32)	-117.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
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)			40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,326,773.05	4,457,524.38	44,784,297.43	56,035,061.48	3,052,059.75	59,087,121.23	31.9%
2) Ending Balance, June 30 (E + F1e)			56,035,061.48	3,052,059.75	59,087,121.23	56,168,013.16	442,985.75	56,610,998.91	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	116,622.48	0.00	116,622.48	320,000.00	0.00	320,000.00	174.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,052,059.75	3,052,059.75	0.00	442,985.75	442,985.75	-85.5%
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)									
Future Costs Retirement/Prop 30	0000	9780		0.00	36,930,306.00	35,609,880.16	0.00	35,609,880.16	-3.6%
District Wide Technology Upgrades	0000	9780				10,576,000.00		10,576,000.00	
Buy Down Vacation Liability	0000	9780				4,000,000.00		4,000,000.00	
Other Post Employment Liability	0000	9780				1,140,000.00		1,140,000.00	
Fleet Replacement	0000	9780				3,000,000.00		3,000,000.00	
Cover Deficit Spending in Future Years	0000	9780				250,000.00		250,000.00	
Future Costs Retirement/Prop 30	0000	9780				16,643,880.16		16,643,880.16	
Future Costs Retirement/Prop 30	0000	9780	10,576,000.00		10,576,000.00				
District Wide Technology Upgrades	0000	9780	4,000,000.00		4,000,000.00				
Buy Down Vacation Liability	0000	9780	1,140,000.00		1,140,000.00				
Other Post Employment Liability	0000	9780	3,000,000.00		3,000,000.00				
Fleet Replacement	0000	9780	250,000.00		250,000.00				
Cover Deficit Spending in Future Years	0000	9780	17,964,306.00		17,964,306.00				

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	18,763,133.00	0.00	18,763,133.00	20,013,133.00	0.00	20,013,133.00	6.7%
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
5640	Medi-Cal Billing Option	31,016.00	0.00
6230	California Clean Energy Jobs Act	1,363,189.00	0.00
6264	Educator Effectiveness	1,214,869.00	0.00
9010	Other Restricted Local	442,985.75	442,985.75
Total, Restricted Balance		3,052,059.75	442,985.75

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The 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 Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,208,817.00	16,862,298.00	4.0%
2) Federal Revenue		8100-8299	349,961.44	288,732.00	-17.5%
3) Other State Revenue		8300-8599	1,865,585.45	943,431.84	-49.4%
4) Other Local Revenue		8600-8799	21,311.66	0.00	-100.0%
5) TOTAL, REVENUES			18,445,675.55	18,094,461.84	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,778,007.76	7,131,603.00	5.2%
2) Classified Salaries		2000-2999	943,415.00	1,043,626.00	10.6%
3) Employee Benefits		3000-3999	5,195,398.00	5,661,405.84	9.0%
4) Books and Supplies		4000-4999	3,859,887.36	425,674.00	-89.0%
5) Services and Other Operating Expenditures		5000-5999	2,124,934.80	1,763,386.00	-17.0%
6) Capital Outlay		6000-6999	386,235.52	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			19,287,878.44	16,025,694.84	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(842,202.89)	2,068,767.00	-345.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,386,880.00	1,438,122.00	3.7%
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			(1,356,880.00)	(1,438,122.00)	6.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,199,082.89)	630,645.00	-128.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,323,158.50	1,124,075.61	-66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,323,158.50	1,124,075.61	-66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,323,158.50	1,124,075.61	-66.2%
2) Ending Balance, June 30 (E + F1e)			1,124,075.61	1,754,720.61	56.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			277,448.16	277,448.16	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	846,627.45	1,477,272.45	74.5%
Charter Schools	0000	9780		1,477,272.45	
Charter Schools	0000	9780	846,627.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,943,841.17		
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	9,301.58		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(64,558.65)		
4) Due from Grantor Government		9290	236,218.16		
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			3,124,802.26		
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	25,317.01		
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			25,317.01		
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)			3,099,485.25		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	14,145,035.00	14,515,553.00	2.6%
Education Protection Account State Aid - Current Year		8012	2,063,782.00	2,346,745.00	13.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,208,817.00	16,862,298.00	4.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	349,387.44	288,732.00	-17.4%
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	574.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			349,961.44	288,732.00	-17.5%

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	1,045,162.45	218,830.00	-79.1%
Lottery - Unrestricted and Instructional Materials		8560	304,456.00	349,097.00	14.7%
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	515,967.00	375,504.84	-27.2%
TOTAL, OTHER STATE REVENUE			1,865,585.45	943,431.84	-49.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	21,311.66	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			21,311.66	0.00	-100.0%
TOTAL, REVENUES			18,445,675.55	18,094,461.84	-1.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,984,547.00	6,291,431.00	5.1%
Certificated Pupil Support Salaries		1200	116,720.00	145,875.00	25.0%
Certificated Supervisors' and Administrators' Salaries		1300	672,085.76	678,204.00	0.9%
Other Certificated Salaries		1900	4,655.00	16,093.00	245.7%
TOTAL, CERTIFICATED SALARIES			6,778,007.76	7,131,603.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	100,979.00	102,149.00	1.2%
Classified Support Salaries		2200	305,552.00	273,071.00	-10.6%
Classified Supervisors' and Administrators' Salaries		2300	63,332.00	139,322.00	120.0%
Clerical, Technical and Office Salaries		2400	383,663.00	413,833.00	7.9%
Other Classified Salaries		2900	89,889.00	115,251.00	28.2%
TOTAL, CLASSIFIED SALARIES			943,415.00	1,043,626.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,069,674.00	1,238,687.84	15.8%
PERS		3201-3202	100,430.00	106,398.00	5.9%
OASDI/Medicare/Alternative		3301-3302	166,996.00	183,724.00	10.0%
Health and Welfare Benefits		3401-3402	2,942,817.00	3,191,716.00	8.5%
Unemployment Insurance		3501-3502	4,464.00	4,706.00	5.4%
Workers' Compensation		3601-3602	163,103.00	132,801.00	-18.6%
OPEB, Allocated		3701-3702	743,208.00	798,599.00	7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,706.00	4,774.00	1.4%
TOTAL, EMPLOYEE BENEFITS			5,195,398.00	5,661,405.84	9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	224,529.84	110,957.00	-50.6%
Books and Other Reference Materials		4200	36,603.82	10,500.00	-71.3%
Materials and Supplies		4300	3,022,655.08	293,154.00	-90.3%
Noncapitalized Equipment		4400	576,098.62	11,063.00	-98.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,859,887.36	425,674.00	-89.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	69,000.00	0.00	-100.0%
Travel and Conferences		5200	124,854.29	33,784.00	-72.9%
Dues and Memberships		5300	8,565.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	382,282.00	360,546.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,742.07	63,995.00	79.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,050,882.79	1,141,800.00	8.7%
Professional/Consulting Services and Operating Expenditures		5800	439,063.65	150,063.00	-65.8%
Communications		5900	14,545.00	13,198.00	-9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,124,934.80	1,763,386.00	-17.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	212,560.55	0.00	-100.0%
Buildings and Improvements of Buildings		6200	170,682.97	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	2,992.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			386,235.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,287,878.44	16,025,694.84	-16.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,386,880.00	1,438,122.00	3.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,386,880.00	1,438,122.00	3.7%
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)			(1,356,880.00)	(1,438,122.00)	6.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,208,817.00	16,862,298.00	4.0%
2) Federal Revenue		8100-8299	349,961.44	288,732.00	-17.5%
3) Other State Revenue		8300-8599	1,865,585.45	943,431.84	-49.4%
4) Other Local Revenue		8600-8799	21,311.66	0.00	-100.0%
5) TOTAL, REVENUES			18,445,675.55	18,094,461.84	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,466,806.36	11,527,678.84	-20.3%
2) Instruction - Related Services	2000-2999		2,207,617.53	1,921,110.00	-13.0%
3) Pupil Services	3000-3999		317,920.51	529,833.00	66.7%
4) Ancillary Services	4000-4999		3,896.77	6,400.00	64.2%
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		590,142.00	622,231.00	5.4%
8) Plant Services	8000-8999		1,701,495.27	1,418,442.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,287,878.44	16,025,694.84	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(842,202.89)	2,068,767.00	-345.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,386,880.00	1,438,122.00	3.7%
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			(1,356,880.00)	(1,438,122.00)	6.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,199,082.89)	630,645.00	-128.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,323,158.50	1,124,075.61	-66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,323,158.50	1,124,075.61	-66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,323,158.50	1,124,075.61	-66.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	846,627.45	1,477,272.45	74.5%
Charter Schools	0000	9780		1,477,272.45	
Charter Schools	0000	9780	846,627.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6264	Educator Effectiveness	147,825.00	147,825.00
9010	Other Restricted Local	129,623.16	129,623.16
Total, Restricted Balance		<u>277,448.16</u>	<u>277,448.16</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,421,981.00	642,525.00	-73.5%
3) Other State Revenue		8300-8599	1,529,090.00	1,523,612.20	-0.4%
4) Other Local Revenue		8600-8799	4,520,000.00	4,248,000.00	-6.0%
5) TOTAL, REVENUES			8,471,071.00	6,414,137.20	-24.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,960,269.15	2,029,407.00	3.5%
2) Classified Salaries		2000-2999	1,498,968.66	1,476,850.00	-1.5%
3) Employee Benefits		3000-3999	2,031,478.05	2,137,199.20	5.2%
4) Books and Supplies		4000-4999	912,736.20	270,703.00	-70.3%
5) Services and Other Operating Expenditures		5000-5999	2,292,440.14	706,654.00	-69.2%
6) Capital Outlay		6000-6999	19,100.00	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	37,925.00	23,324.00	-38.5%
9) TOTAL, EXPENDITURES			8,752,917.20	6,644,137.20	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,846.20)	(230,000.00)	-18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	230,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			230,000.00	230,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,846.20)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,846.20	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,846.20	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,846.20	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			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	(450,619.36)		
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	253,449.13		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(37,985.85)		
4) Due from Grantor Government		9290	8,063.21		
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			(227,092.87)		
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	2,901.71		
2) Due to Grantor Governments		9590	563.70		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,465.41		
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)			(230,558.28)		

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	781,280.00	430,725.00	-44.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,640,701.00	211,800.00	-87.1%
TOTAL, FEDERAL REVENUE			2,421,981.00	642,525.00	-73.5%
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	1,079,980.00	1,079,980.00	0.0%
All Other State Revenue	All Other	8590	449,110.00	443,632.20	-1.2%
TOTAL, OTHER STATE REVENUE			1,529,090.00	1,523,612.20	-0.4%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,220,000.00	2,983,000.00	-7.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,300,000.00	1,265,000.00	-2.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,520,000.00	4,248,000.00	-6.0%
TOTAL, REVENUES			8,471,071.00	6,414,137.20	-24.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,731,660.15	1,672,983.00	-3.4%
Certificated Pupil Support Salaries		1200	98,158.00	102,446.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	130,451.00	253,978.00	94.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,960,269.15	2,029,407.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	234,122.00	209,867.00	-10.4%
Classified Support Salaries		2200	516,753.66	518,896.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	329,877.00	269,928.00	-18.2%
Clerical, Technical and Office Salaries		2400	314,077.00	359,303.00	14.4%
Other Classified Salaries		2900	104,139.00	118,856.00	14.1%
TOTAL, CLASSIFIED SALARIES			1,498,968.66	1,476,850.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	302,554.50	336,239.20	11.1%
PERS		3201-3202	148,519.75	178,788.00	20.4%
OASDI/Medicare/Alternative		3301-3302	162,994.67	127,248.00	-21.9%
Health and Welfare Benefits		3401-3402	1,018,820.60	1,065,854.00	4.6%
Unemployment Insurance		3501-3502	1,588.00	7,184.00	352.4%
Workers' Compensation		3601-3602	74,344.16	58,180.00	-21.7%
OPEB, Allocated		3701-3702	321,154.76	345,592.00	7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,501.61	18,114.00	1106.3%
TOTAL, EMPLOYEE BENEFITS			2,031,478.05	2,137,199.20	5.2%
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	666,687.66	270,703.00	-59.4%
Noncapitalized Equipment		4400	246,048.54	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			912,736.20	270,703.00	-70.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	251,239.02	215,786.00	-14.1%
Travel and Conferences		5200	21,962.63	7,200.00	-67.2%
Dues and Memberships		5300	10,360.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	157,740.09	208,000.00	31.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,500.00	47,407.00	351.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,538.92	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,831,309.48	222,261.00	-87.9%
Communications		5900	3,790.00	6,000.00	58.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,292,440.14	706,654.00	-69.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,100.00	0.00	-100.0%
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	37,925.00	23,324.00	-38.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,925.00	23,324.00	-38.5%
TOTAL, EXPENDITURES			8,752,917.20	6,644,137.20	-24.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	230,000.00	230,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	230,000.00	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)			230,000.00	230,000.00	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	2,421,981.00	642,525.00	-73.5%
3) Other State Revenue		8300-8599	1,529,090.00	1,523,612.20	-0.4%
4) Other Local Revenue		8600-8799	4,520,000.00	4,248,000.00	-6.0%
5) TOTAL, REVENUES			8,471,071.00	6,414,137.20	-24.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,469,745.60	3,675,612.20	-32.8%
2) Instruction - Related Services	2000-2999		2,015,361.72	1,697,598.00	-15.8%
3) Pupil Services	3000-3999		693,954.79	658,714.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		37,925.00	23,324.00	-38.5%
8) Plant Services	8000-8999		535,930.09	588,889.00	9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,752,917.20	6,644,137.20	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(281,846.20)	(230,000.00)	-18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	230,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			230,000.00	230,000.00	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)			(51,846.20)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	51,846.20	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				51,846.20	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				51,846.20	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
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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	12,356,537.48	11,201,037.00	-9.4%
3) Other State Revenue		8300-8599	6,890,496.00	7,588,421.04	10.1%
4) Other Local Revenue		8600-8799	2,080,000.00	2,080,000.00	0.0%
5) TOTAL, REVENUES			21,327,033.48	20,869,458.04	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,451,857.20	6,684,021.00	-10.3%
2) Classified Salaries		2000-2999	4,288,932.59	4,033,008.00	-6.0%
3) Employee Benefits		3000-3999	7,768,388.99	7,720,474.04	-0.6%
4) Books and Supplies		4000-4999	1,722,469.45	1,252,279.00	-27.3%
5) Services and Other Operating Expenditures		5000-5999	581,606.49	492,982.00	-15.2%
6) Capital Outlay		6000-6999	293,969.69	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	742,732.00	686,694.00	-7.5%
9) TOTAL, EXPENDITURES			22,849,956.41	20,869,458.04	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,522,922.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,922.93)	1,500,000.00	-6643.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,230.23	7,307.30	-75.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,230.23	7,307.30	-75.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,230.23	7,307.30	-75.8%
2) Ending Balance, June 30 (E + F1e)			7,307.30	1,507,307.30	20527.4%
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			7,307.30	7,307.30	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	1,500,000.00	New
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	468,572.67		
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	416,965.83		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(151,564.75)		
4) Due from Grantor Government		9290	132,255.71		
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			866,229.46		
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	14,923.92		
2) Due to Grantor Governments		9590	366,615.07		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			381,538.99		
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)			484,690.47		

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	12,356,537.48	11,201,037.00	-9.4%
TOTAL, FEDERAL REVENUE			12,356,537.48	11,201,037.00	-9.4%
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	6,109,744.00	6,788,774.00	11.1%
All Other State Revenue	All Other	8590	780,752.00	799,647.04	2.4%
TOTAL, OTHER STATE REVENUE			6,890,496.00	7,588,421.04	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	880,000.00	880,000.00	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	1,200,000.00	1,200,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,080,000.00	2,080,000.00	0.0%
TOTAL, REVENUES			21,327,033.48	20,869,458.04	-2.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,346,809.19	5,407,209.00	-14.8%
Certificated Pupil Support Salaries		1200	570,009.69	605,491.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	512,698.68	651,217.00	27.0%
Other Certificated Salaries		1900	22,339.64	20,104.00	-10.0%
TOTAL, CERTIFICATED SALARIES			7,451,857.20	6,684,021.00	-10.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,106,835.41	1,903,908.00	-9.6%
Classified Support Salaries		2200	481,510.45	334,815.00	-30.5%
Classified Supervisors' and Administrators' Salaries		2300	108,674.00	150,956.00	38.9%
Clerical, Technical and Office Salaries		2400	857,980.50	906,694.00	5.7%
Other Classified Salaries		2900	733,932.23	736,635.00	0.4%
TOTAL, CLASSIFIED SALARIES			4,288,932.59	4,033,008.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,170,069.17	1,158,180.04	-1.0%
PERS		3201-3202	492,641.85	498,825.00	1.3%
OASDI/Medicare/Alternative		3301-3302	427,006.48	426,001.00	-0.2%
Health and Welfare Benefits		3401-3402	4,195,063.61	4,207,056.00	0.3%
Unemployment Insurance		3501-3502	6,083.00	6,317.00	3.8%
Workers' Compensation		3601-3602	238,328.64	180,097.00	-24.4%
OPEB, Allocated		3701-3702	1,232,893.81	1,240,227.00	0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,302.43	3,771.00	-40.2%
TOTAL, EMPLOYEE BENEFITS			7,768,388.99	7,720,474.04	-0.6%
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	1,676,199.78	1,247,279.00	-25.6%
Noncapitalized Equipment		4400	46,269.67	5,000.00	-89.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,722,469.45	1,252,279.00	-27.3%

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	83,271.21	53,065.00	-36.3%
Dues and Memberships		5300	2,800.00	2,600.00	-7.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,532.00	20,400.00	23.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,941.30	30,284.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	195,937.04	173,368.00	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	239,294.00	203,978.00	-14.8%
Communications		5900	5,830.94	9,287.00	59.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,606.49	492,982.00	-15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	293,969.69	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			293,969.69	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	742,732.00	686,694.00	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			742,732.00	686,694.00	-7.5%
TOTAL, EXPENDITURES			22,849,956.41	20,869,458.04	-8.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,500,000.00	1,500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	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)			1,500,000.00	1,500,000.00	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	12,356,537.48	11,201,037.00	-9.4%
3) Other State Revenue		8300-8599	6,890,496.00	7,588,421.04	10.1%
4) Other Local Revenue		8600-8799	2,080,000.00	2,080,000.00	0.0%
5) TOTAL, REVENUES			21,327,033.48	20,869,458.04	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,632,152.50	13,930,853.04	-10.9%
2) Instruction - Related Services	2000-2999		3,006,484.53	3,066,547.00	2.0%
3) Pupil Services	3000-3999		2,308,021.57	2,351,268.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		34,961.05	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		742,732.00	686,694.00	-7.5%
8) Plant Services	8000-8999		1,125,604.76	834,096.00	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,849,956.41	20,869,458.04	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,522,922.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	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)			(22,922.93)	1,500,000.00	-6643.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,230.23	7,307.30	-75.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,230.23	7,307.30	-75.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,230.23	7,307.30	-75.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,500,000.00	New
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	7,307.30	7,307.30
Total, Restricted Balance		<u>7,307.30</u>	<u>7,307.30</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,165,248.00	22,574,050.00	17.8%
3) Other State Revenue		8300-8599	1,259,740.00	1,259,834.80	0.0%
4) Other Local Revenue		8600-8799	952,000.00	990,700.00	4.1%
5) TOTAL, REVENUES			21,376,988.00	24,824,584.80	16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,244,040.00	6,097,869.00	-2.3%
3) Employee Benefits		3000-3999	3,780,867.00	3,790,928.80	0.3%
4) Books and Supplies		4000-4999	14,898,337.05	13,330,608.00	-10.5%
5) Services and Other Operating Expenditures		5000-5999	405,297.00	414,870.00	2.4%
6) Capital Outlay		6000-6999	826,239.42	300,000.00	-63.7%
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	786,804.64	890,309.00	13.2%
9) TOTAL, EXPENDITURES			26,941,585.11	24,824,584.80	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,564,597.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,587.75	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			5,587.75	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)			(5,559,009.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,014,236.74	6,455,227.38	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,014,236.74	6,455,227.38	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,014,236.74	6,455,227.38	-46.3%
2) Ending Balance, June 30 (E + F1e)			6,455,227.38	6,455,227.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	136,034.06	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,096,028.74	6,234,062.80	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	221,164.58	221,164.58	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	6,909,833.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(70,133.23)		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	(40,859.07)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(30,368.90)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	136,034.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,906,506.81		
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	14,130.50		
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			14,130.50		
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)			6,892,376.31		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,065,248.00	22,574,050.00	18.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,165,248.00	22,574,050.00	17.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,255,000.00	1,255,000.00	0.0%
All Other State Revenue		8590	4,740.00	4,834.80	2.0%
TOTAL, OTHER STATE REVENUE			1,259,740.00	1,259,834.80	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,900.00	1,900.00	0.0%
Food Service Sales		8634	850,000.00	825,000.00	-2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	15,000.00	14900.0%
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	100,000.00	148,800.00	48.8%
TOTAL, OTHER LOCAL REVENUE			952,000.00	990,700.00	4.1%
TOTAL, REVENUES			21,376,988.00	24,824,584.80	16.1%

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	5,614,332.00	5,425,007.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	380,818.00	410,791.00	7.9%
Clerical, Technical and Office Salaries		2400	248,890.00	262,071.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,244,040.00	6,097,869.00	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,740.00	4,834.80	2.0%
PERS		3201-3202	502,612.00	572,511.00	13.9%
OASDI/Medicare/Alternative		3301-3302	466,394.00	421,868.00	-9.5%
Health and Welfare Benefits		3401-3402	2,023,651.00	2,023,581.00	0.0%
Unemployment Insurance		3501-3502	3,527.00	3,499.00	-0.8%
Workers' Compensation		3601-3602	136,153.00	104,471.00	-23.3%
OPEB, Allocated		3701-3702	640,791.00	658,150.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,999.00	2,014.00	-32.8%
TOTAL, EMPLOYEE BENEFITS			3,780,867.00	3,790,928.80	0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,195,225.00	1,067,662.00	-10.7%
Noncapitalized Equipment		4400	246,890.58	305,000.00	23.5%
Food		4700	13,456,221.47	11,957,946.00	-11.1%
TOTAL, BOOKS AND SUPPLIES			14,898,337.05	13,330,608.00	-10.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	6,500.00	70,000.00	976.9%
Travel and Conferences		5200	24,420.00	28,370.00	16.2%
Dues and Memberships		5300	1,100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,200.00	72,000.00	-45.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,891.59)	(3,500.00)	-91.8%
Professional/Consulting Services and Operating Expenditures		5800	280,998.59	245,500.00	-12.6%
Communications		5900	2,970.00	2,500.00	-15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			405,297.00	414,870.00	2.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	826,239.42	300,000.00	-63.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			826,239.42	300,000.00	-63.7%
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	786,804.64	890,309.00	13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			786,804.64	890,309.00	13.2%
TOTAL, EXPENDITURES			26,941,585.11	24,824,584.80	-7.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	5,587.75	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,587.75	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)			5,587.75	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	19,165,248.00	22,574,050.00	17.8%
3) Other State Revenue		8300-8599	1,259,740.00	1,259,834.80	0.0%
4) Other Local Revenue		8600-8799	952,000.00	990,700.00	4.1%
5) TOTAL, REVENUES			21,376,988.00	24,824,584.80	16.1%
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		26,137,596.47	23,934,275.80	-8.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		786,804.64	890,309.00	13.2%
8) Plant Services	8000-8999		17,184.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,941,585.11	24,824,584.80	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,564,597.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,587.75	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			5,587.75	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)			(5,559,009.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,014,236.74	6,455,227.38	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,014,236.74	6,455,227.38	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,014,236.74	6,455,227.38	-46.3%
2) Ending Balance, June 30 (E + F1e)			6,455,227.38	6,455,227.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	136,034.06	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,096,028.74	6,234,062.80	2.3%
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	221,164.58	221,164.58	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,691,756.03	2,781,488.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,851,428.02	2,851,428.02
5330	Child Nutrition: Summer Food Service Program Operations	552,844.69	601,146.46
Total, Restricted Balance		6,096,028.74	6,234,062.80

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	170,835.67	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,250.00	0.00	-100.0%
6) Capital Outlay		6000-6999	311,974.76	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			486,060.43	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(486,060.43)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	266,004.71	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			266,004.71	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)			(220,055.72)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,055.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,055.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,055.72	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			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	351,264.03		
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			351,264.03		
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)			351,264.03		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	155,871.35	0.00	-100.0%
Noncapitalized Equipment		4400	14,964.32	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			170,835.67	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%
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	3,250.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,250.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	19,390.33	0.00	-100.0%
Buildings and Improvements of Buildings		6200	200,927.61	0.00	-100.0%
Equipment		6400	74,416.82	0.00	-100.0%
Equipment Replacement		6500	17,240.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			311,974.76	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			486,060.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	266,004.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			266,004.71	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)			266,004.71	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		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		486,060.43	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			486,060.43	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(486,060.43)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	266,004.71	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			266,004.71	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)			(220,055.72)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	220,055.72	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				220,055.72	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				220,055.72	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
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Total, Restricted Balance		0.00	0.00
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CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

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 Building, Capital Facilities Funds, and County School Facilities Funds.

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	20,157.00	20,560.14	2.0%
4) Other Local Revenue		8600-8799	7,791.13	0.00	-100.0%
5) TOTAL, REVENUES			27,948.13	20,560.14	-26.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	967,294.38	723,906.00	-25.2%
3) Employee Benefits		3000-3999	411,618.65	285,113.14	-30.7%
4) Books and Supplies		4000-4999	67,300.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	153,122.72	0.00	-100.0%
6) Capital Outlay		6000-6999	54,964,120.53	59,055,411.32	7.4%
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			56,563,456.64	60,064,430.46	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,535,508.51)	(60,043,870.32)	6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,448,460.25	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			4,448,460.25	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)			(52,087,048.26)	(60,043,870.32)	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,130,918.58	60,043,870.32	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,130,918.58	60,043,870.32	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,130,918.58	60,043,870.32	-46.5%
2) Ending Balance, June 30 (E + F1e)			60,043,870.32	0.00	-100.0%
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	48,517,831.00	0.00	-100.0%
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	11,526,039.32	0.00	-100.0%
Building Fund	0000	9780	11,526,039.32		
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	12,211,275.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	659,316.79		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	79,286,822.19		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,603.04		
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			92,192,017.85		
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	(55,402.78)		
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			(55,402.78)		
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)			92,247,420.63		

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	20,157.00	20,560.14	2.0%
TOTAL, OTHER STATE REVENUE			20,157.00	20,560.14	2.0%
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	7,791.13	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,791.13	0.00	-100.0%
TOTAL, REVENUES			27,948.13	20,560.14	-26.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	626,855.14	516,171.00	-17.7%
Clerical, Technical and Office Salaries		2400	274,413.03	207,735.00	-24.3%
Other Classified Salaries		2900	66,026.21	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			967,294.38	723,906.00	-25.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,157.54	20,560.14	2.0%
PERS		3201-3202	114,001.25	93,915.00	-17.6%
OASDI/Medicare/Alternative		3301-3302	69,264.02	51,549.00	-25.6%
Health and Welfare Benefits		3401-3402	127,679.08	67,933.00	-46.8%
Unemployment Insurance		3501-3502	7.00	419.00	5885.7%
Workers' Compensation		3601-3602	21,377.01	12,164.00	-43.1%
OPEB, Allocated		3701-3702	58,131.50	37,870.00	-34.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,001.25	703.00	-29.8%
TOTAL, EMPLOYEE BENEFITS			411,618.65	285,113.14	-30.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	358.74	0.00	-100.0%
Noncapitalized Equipment		4400	66,941.62	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			67,300.36	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,063.13	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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	152,059.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,122.72	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,778,087.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,934,709.33	59,055,411.32	34.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,251,323.35	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,964,120.53	59,055,411.32	7.4%
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			56,563,456.64	60,064,430.46	6.2%

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	4,448,460.25	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,448,460.25	0.00	-100.0%
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)			4,448,460.25	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	20,157.00	20,560.14	2.0%
4) Other Local Revenue		8600-8799	7,791.13	0.00	-100.0%
5) TOTAL, REVENUES			27,948.13	20,560.14	-26.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,563,456.64	60,064,430.46	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,563,456.64	60,064,430.46	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(56,535,508.51)	(60,043,870.32)	6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,448,460.25	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			4,448,460.25	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)			(52,087,048.26)	(60,043,870.32)	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,130,918.58	60,043,870.32	-46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,130,918.58	60,043,870.32	-46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,130,918.58	60,043,870.32	-46.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	11,526,039.32	0.00	-100.0%
Building Fund	0000	9780	11,526,039.32		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,777,108.00	2,420,000.00	-12.9%
5) TOTAL, REVENUES			2,777,108.00	2,420,000.00	-12.9%
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	36,742.54	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	784,019.75	15,000.00	-98.1%
6) Capital Outlay		6000-6999	549,170.56	483,147.00	-12.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,635,317.00	2,405,000.00	47.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,005,249.85	2,903,147.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(228,141.85)	(483,147.00)	111.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,989.71	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			5,989.71	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)			(222,152.14)	(483,147.00)	117.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,102,191.29	2,880,039.15	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,102,191.29	2,880,039.15	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,102,191.29	2,880,039.15	-7.2%
2) Ending Balance, June 30 (E + F1e)			2,880,039.15	2,396,892.15	-16.8%
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	2,880,039.15	2,396,892.15	-16.8%
Capital Facilities Fund	0000	9780	2,880,039.15		
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	4,914,534.06		
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	225,754.37		
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			5,140,288.43		
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	688.35		
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			688.35		
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)			5,139,600.08		

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	125,320.00	330,320.00	163.6%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,651,788.00	2,089,680.00	-21.2%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,777,108.00	2,420,000.00	-12.9%
TOTAL, REVENUES			2,777,108.00	2,420,000.00	-12.9%

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	2,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	34,742.54	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,742.54	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	784,019.75	15,000.00	-98.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			784,019.75	15,000.00	-98.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	98,713.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	450,457.49	483,147.00	7.3%
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			549,170.56	483,147.00	-12.0%
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	1,635,317.00	500,000.00	-69.4%
Other Debt Service - Principal		7439	0.00	1,905,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,635,317.00	2,405,000.00	47.1%
TOTAL, EXPENDITURES			3,005,249.85	2,903,147.00	-3.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,989.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,989.71	0.00	-100.0%
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)			5,989.71	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	2,777,108.00	2,420,000.00	-12.9%
5) TOTAL, REVENUES			2,777,108.00	2,420,000.00	-12.9%
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		1,369,932.85	498,147.00	-63.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,635,317.00	2,405,000.00	47.1%
10) TOTAL, EXPENDITURES			3,005,249.85	2,903,147.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(228,141.85)	(483,147.00)	111.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,989.71	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			5,989.71	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)			(222,152.14)	(483,147.00)	117.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,102,191.29	2,880,039.15	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,102,191.29	2,880,039.15	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,102,191.29	2,880,039.15	-7.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,880,039.15	2,396,892.15	-16.8%
Capital Facilities Fund	0000	9780	2,880,039.15		
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	1,764.18	1,764.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764.18	1,764.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764.18	1,764.18	0.0%
2) Ending Balance, June 30 (E + F1e)			1,764.18	1,764.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	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	1,764.18	1,764.18	0.0%
County School Facilities Fund	0000	9780		1,764.18	
County School Facilities Fund	0000	9780	1,764.18		
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	1,821.00		
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			1,821.00		
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)			1,821.00		

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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,764.18	1,764.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764.18	1,764.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764.18	1,764.18	0.0%
2) Ending Balance, June 30 (E + F1e)			1,764.18	1,764.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	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	1,764.18	1,764.18	0.0%
County School Facilities Fund	0000	9780		1,764.18	
County School Facilities Fund	0000	9780	1,764.18		
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	828,882.90	1,490,530.00	79.8%
5) TOTAL, REVENUES			828,882.90	1,490,530.00	79.8%
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	285,285.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	321,550.66	0.00	-100.0%
6) Capital Outlay		6000-6999	1,395,658.57	1,779,753.35	27.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,629,391.00	3,752,157.36	-33.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,631,886.10	5,531,910.71	-27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,803,003.20)	(4,041,380.71)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	166,223.10	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			166,223.10	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)			(6,636,780.10)	(4,041,380.71)	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,751,495.18	5,114,715.08	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,751,495.18	5,114,715.08	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,751,495.18	5,114,715.08	-56.5%
2) Ending Balance, June 30 (E + F1e)			5,114,715.08	1,073,334.37	-79.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,114,715.08	1,073,334.37	-79.0%
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	6,668,586.81		
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	499.32		
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			6,669,086.13		
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	1,873.40		
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			1,873.40		
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)			6,667,212.73		

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 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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	828,853.90	1,490,530.00	79.8%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			828,882.90	1,490,530.00	79.8%
TOTAL, REVENUES			828,882.90	1,490,530.00	79.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	285,285.87	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			285,285.87	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	321,550.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			321,550.66	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	54,287.89	0.00	-100.0%
Buildings and Improvements of Buildings		6200	702,829.33	1,479,753.35	110.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	638,541.35	300,000.00	-53.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,395,658.57	1,779,753.35	27.5%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	3,434,391.00	2,934,391.00	-14.6%
Other Debt Service - Principal		7439	2,195,000.00	817,766.36	-62.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,629,391.00	3,752,157.36	-33.3%
TOTAL, EXPENDITURES			7,631,886.10	5,531,910.71	-27.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	166,223.10	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			166,223.10	0.00	-100.0%
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%
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)			166,223.10	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	828,882.90	1,490,530.00	79.8%
5) TOTAL, REVENUES			828,882.90	1,490,530.00	79.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,002,495.10	1,779,753.35	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	5,629,391.00	3,752,157.36	-33.3%
10) TOTAL, EXPENDITURES			7,631,886.10	5,531,910.71	-27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,803,003.20)	(4,041,380.71)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	166,223.10	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			166,223.10	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)			(6,636,780.10)	(4,041,380.71)	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,751,495.18	5,114,715.08	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,751,495.18	5,114,715.08	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,751,495.18	5,114,715.08	-56.5%
2) Ending Balance, June 30 (E + F1e)			5,114,715.08	1,073,334.37	-79.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,114,715.08	1,073,334.37	-79.0%
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

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption and Tax Override Funds.

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	1,588,053.00	1,498,328.00	-5.7%
4) Other Local Revenue		8600-8799	32,026,309.00	39,223,763.00	22.5%
5) TOTAL, REVENUES			33,614,362.00	40,722,091.00	21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,073,631.00	40,948,159.00	16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,073,631.00	40,948,159.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,459,269.00)	(226,068.00)	-84.5%
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)			(1,459,269.00)	(226,068.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,342,248.20	26,882,979.20	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,342,248.20	26,882,979.20	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,342,248.20	26,882,979.20	-5.1%
2) Ending Balance, June 30 (E + F1e)			26,882,979.20	26,656,911.20	-0.8%
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			5,667,737.20	5,667,737.20	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	21,215,242.00	20,989,174.00	-1.1%
Bond Interest and Redemption Fund	0000	9780		20,989,174.00	
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	34,962,857.00		
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	5,667,737.20		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,378.00		
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			40,682,972.20		
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	12,338,119.00		
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	2,605.00		
6) TOTAL, LIABILITIES			12,340,724.00		
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)			28,342,248.20		

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	1,000,000.00	446,966.00	-55.3%
Other Subventions/In-Lieu Taxes		8572	588,053.00	1,051,362.00	78.8%
TOTAL, OTHER STATE REVENUE			1,588,053.00	1,498,328.00	-5.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	30,000,000.00	37,992,360.00	26.6%
Unsecured Roll		8612	2,026,309.00	1,231,403.00	-39.2%
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			32,026,309.00	39,223,763.00	22.5%
TOTAL, REVENUES			33,614,362.00	40,722,091.00	21.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,000.00	8,800.00	25.7%
Debt Service - Interest		7438	15,761,631.00	16,892,692.00	7.2%
Other Debt Service - Principal		7439	19,305,000.00	24,046,667.00	24.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,073,631.00	40,948,159.00	16.7%
TOTAL, EXPENDITURES			35,073,631.00	40,948,159.00	16.7%

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: 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	1,588,053.00	1,498,328.00	-5.7%
4) Other Local Revenue		8600-8799	32,026,309.00	39,223,763.00	22.5%
5) TOTAL, REVENUES			33,614,362.00	40,722,091.00	21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,073,631.00	40,948,159.00	16.7%
10) TOTAL, EXPENDITURES			35,073,631.00	40,948,159.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,459,269.00)	(226,068.00)	-84.5%
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)			(1,459,269.00)	(226,068.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,342,248.20	26,882,979.20	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,342,248.20	26,882,979.20	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,342,248.20	26,882,979.20	-5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,215,242.00	20,989,174.00	-1.1%
Bond Interest and Redemption Fund	0000	9780		20,989,174.00	
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	5,667,737.20	5,667,737.20
Total, Restricted Balance		5,667,737.20	5,667,737.20

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	2,464.10	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,464.10)	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)			(2,464.10)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,464.10	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,464.10	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,464.10	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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%
Non-Ad Valorem Taxes Other		8622	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					
Other Authorized Interfund Transfers Out		7619	2,464.10	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,464.10	0.00	-100.0%
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)			(2,464.10)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		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	2,464.10	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,464.10)	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)			(2,464.10)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	2,464.10	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				2,464.10	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				2,464.10	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	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	163,757.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,757.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,757.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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%
Non-Ad Valorem Taxes Parcel Taxes		8621	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%
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					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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					
Other Authorized Interfund Transfers Out		7619	163,757.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,757.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(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)			(163,757.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		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	163,757.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,757.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,757.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	163,757.00	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				163,757.00	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				163,757.00	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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

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	14,015,007.00	14,237,777.00	1.6%
5) TOTAL, REVENUES			14,015,007.00	14,237,777.00	1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	255,078.00	263,258.00	3.2%
3) Employee Benefits		3000-3999	126,581.00	146,419.00	15.7%
4) Books and Supplies		4000-4999	116,991.00	39,500.00	-66.2%
5) Services and Other Operating Expenses		5000-5999	14,503,408.27	13,810,590.00	-4.8%
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			15,002,058.27	14,259,767.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(987,051.27)	(21,990.00)	-97.8%
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 NET POSITION (C + D4)			(987,051.27)	(21,990.00)	-97.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,564,420.45	5,577,369.18	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,564,420.45	5,577,369.18	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,564,420.45	5,577,369.18	-15.0%
2) Ending Net Position, June 30 (E + F1e)			5,577,369.18	5,555,379.18	-0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,577,369.18	5,555,379.18	-0.4%
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	7,851,820.36		
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	250,000.00		
e) collections awaiting deposit		9140	433.21		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(19,918.41)		
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			8,082,335.16		
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	1,352,008.04		
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			1,352,008.04		
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)			6,730,327.12		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,015,007.00	14,237,777.00	1.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,015,007.00	14,237,777.00	1.6%
TOTAL, REVENUES			14,015,007.00	14,237,777.00	1.6%

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	918.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	77,913.00	85,067.00	9.2%
Clerical, Technical and Office Salaries		2400	176,247.00	178,191.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			255,078.00	263,258.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,878.00	34,012.00	6.7%
OASDI/Medicare/Alternative		3301-3302	18,289.00	18,900.00	3.3%
Health and Welfare Benefits		3401-3402	46,428.00	62,812.00	35.3%
Unemployment Insurance		3501-3502	139.00	147.00	5.8%
Workers' Compensation		3601-3602	5,609.00	4,422.00	-21.2%
OPEB, Allocated		3701-3702	23,940.00	25,947.00	8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	298.00	179.00	-39.9%
TOTAL, EMPLOYEE BENEFITS			126,581.00	146,419.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,991.00	24,000.00	-59.3%
Noncapitalized Equipment		4400	58,000.00	15,500.00	-73.3%
TOTAL, BOOKS AND SUPPLIES			116,991.00	39,500.00	-66.2%

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	6,800.00	10,500.00	54.4%
Dues and Memberships		5300	1,000.00	1,500.00	50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,488,408.27	13,794,590.00	-4.8%
Communications		5900	2,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,503,408.27	13,810,590.00	-4.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,002,058.27	14,259,767.00	-4.9%

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

Description	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	14,015,007.00	14,237,777.00	1.6%
5) TOTAL, REVENUES			14,015,007.00	14,237,777.00	1.6%
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		15,002,058.27	14,259,767.00	-4.9%
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			15,002,058.27	14,259,767.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(987,051.27)	(21,990.00)	-97.8%
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 NET POSITION (C + D4)			(987,051.27)	(21,990.00)	-97.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,564,420.45	5,577,369.18	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,564,420.45	5,577,369.18	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,564,420.45	5,577,369.18	-15.0%
2) Ending Net Position, June 30 (E + F1e)			5,577,369.18	5,555,379.18	-0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,577,369.18	5,555,379.18	-0.4%
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	20,602,000.00	20,265,000.00	-1.6%
5) TOTAL, REVENUES			20,602,000.00	20,265,000.00	-1.6%
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	23,558,617.00	20,265,000.00	-14.0%
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			23,558,617.00	20,265,000.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,956,617.00)	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 NET POSITION (C + D4)			(2,956,617.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,434,151.23	28,477,534.23	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,434,151.23	28,477,534.23	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,434,151.23	28,477,534.23	-9.4%
2) Ending Net Position, June 30 (E + F1e)			28,477,534.23	28,477,534.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,477,534.23	28,477,534.23	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	18,332,080.39		
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	1,375,244.31		
e) collections awaiting deposit		9140	2,469.34		
2) Investments		9150	15,742,481.56		
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		9400			
10) TOTAL, ASSETS			35,452,275.60		
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	1,366.00		
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			1,366.00		
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)			35,450,909.60		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,602,000.00	20,265,000.00	-1.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,602,000.00	20,265,000.00	-1.6%
TOTAL, REVENUES			20,602,000.00	20,265,000.00	-1.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,558,617.00	20,265,000.00	-14.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,558,617.00	20,265,000.00	-14.0%
TOTAL, EXPENSES			23,558,617.00	20,265,000.00	-14.0%

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%
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	20,602,000.00	20,265,000.00	-1.6%
5) TOTAL, REVENUES			20,602,000.00	20,265,000.00	-1.6%
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		23,558,617.00	20,265,000.00	-14.0%
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			23,558,617.00	20,265,000.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,956,617.00)	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 NET POSITION (C + D4)			(2,956,617.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	31,434,151.23	28,477,534.23	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,434,151.23	28,477,534.23	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			31,434,151.23	28,477,534.23	-9.4%
2) Ending Net Position, June 30 (E + F1e)			28,477,534.23	28,477,534.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,477,534.23	28,477,534.23	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)	38,836.99	38,836.99	38,903.79	38,437.99	38,437.99	38,836.99
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,836.99	38,836.99	38,903.79	38,437.99	38,437.99	38,836.99
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	32.71	32.71	32.71	32.71	32.71	32.71
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.71	32.71	32.71	32.71	32.71	32.71
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,869.70	38,869.70	38,936.50	38,470.70	38,470.70	38,869.70
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	1,846.66	1,846.66	1,846.66	1,879.40	1,879.40	1,879.40
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)	1,846.66	1,846.66	1,846.66	1,879.40	1,879.40	1,879.40
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,846.66	1,846.66	1,846.66	1,879.40	1,879.40	1,879.40

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	186,397,274.57	301	96,771.00	303	186,300,503.57	305	5,619,051.00		307	180,681,452.57	309
2000 - Classified Salaries	58,714,203.46	311	62,769.00	313	58,651,434.46	315	6,713,787.00		317	51,937,647.46	319
3000 - Employee Benefits	149,592,688.40	321	22,257,714.00	323	127,334,974.40	325	7,141,277.00		327	120,193,697.40	329
4000 - Books, Supplies Equip Replace. (6500)	20,211,704.93	331	154,734.80	333	20,056,970.13	335	3,300,787.32		337	16,756,182.81	339
5000 - Services. . . & 7300 - Indirect Costs	61,283,072.19	341	17,614.53	343	61,265,457.66	345	30,741,102.68		347	30,524,354.98	349
TOTAL					453,609,340.22	365			TOTAL	400,093,335.22	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			432,333.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			242,728,821.40
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.			60.67%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.67%
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).	400,093,335.22
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	178,601,328.68	301	102,572.00	303	178,498,756.68	305	5,322,887.16		307	173,175,869.52	309
2000 - Classified Salaries	54,467,426.97	311	62,925.60	313	54,404,501.37	315	7,016,532.44		317	47,387,968.93	319
3000 - Employee Benefits	143,869,636.53	321	21,019,507.59	323	122,850,128.94	325	7,209,652.07		327	115,640,476.87	329
4000 - Books, Supplies Equip Replace. (6500)	20,705,735.53	331	725,925.08	333	19,979,810.45	335	3,256,163.97		337	16,723,646.48	339
5000 - Services. . . & 7300 - Indirect Costs	61,423,168.23	341	215,265.34	343	61,207,902.89	345	25,852,879.39		347	35,355,023.50	349
TOTAL					436,941,100.33	365			TOTAL	388,282,985.30	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.	
1.	Teacher Salaries as Per EC 41011.		1100	138,061,437.51	375
2.	Salaries of Instructional Aides Per EC 41011.		2100	9,858,344.03	380
3.	STRS.		3101 & 3102	25,242,793.20	382
4.	PERS.		3201 & 3202	1,050,497.18	383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,803,660.26	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	46,082,319.31	385
7.	Unemployment Insurance.		3501 & 3502	126,450.57	390
8.	Workers' Compensation Insurance.		3601 & 3602	3,244,363.70	392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	3,488,809.00	393
10.	Other Benefits (EC 22310).		3901 & 3902	47,747.56	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			230,006,422.32	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).			1,019,577.82	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14.	TOTAL SALARIES AND BENEFITS.			228,986,844.50	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.			58.97%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.97%
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).	388,282,985.30
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		683,243.14	683,243.14
2. State Lottery Revenue	8560	5,462,691.00		1,451,023.00	6,913,714.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,462,691.00	0.00	2,134,266.14	7,596,957.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	3,469,998.00			3,469,998.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,992,693.00			1,992,693.00
4. Books and Supplies	4000-4999	0.00		1,927,601.24	1,927,601.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,500.00	2,500.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			204,164.90	204,164.90
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,462,691.00	0.00	2,134,266.14	7,596,957.14
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
\$204,164.90 Central duplicating for printed instructional materials and \$2,500 for software license fees for online instructional materials.					

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 appropriateness.

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,315,668.00)	0.00	(1,600,327.00)				
Other Sources/Uses Detail					1,438,122.00	1,730,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,141,800.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	1,438,122.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	23,324.00	0.00				
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	173,368.00	0.00	686,694.00	0.00				
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,500.00)	890,309.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,319,168.00	(1,319,168.00)	1,600,327.00	(1,600,327.00)	3,168,122.00	3,168,122.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,213,467.16)	0.00	(1,567,461.64)				
Other Sources/Uses Detail					1,386,880.00	6,486,044.42		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,050,882.79	0.00	0.00	0.00				
Other Sources/Uses Detail					30,000.00	1,386,880.00		
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	5,538.92	0.00	37,925.00	0.00				
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	195,937.04	0.00	742,732.00	0.00				
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(42,891.59)	786,804.64	0.00				
Other Sources/Uses Detail					5,587.75	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					266,004.71	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					4,448,460.25	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,989.71	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					166,223.10	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	2,464.10		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	163,757.00		
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,256,358.75	(1,256,358.75)	1,567,461.64	(1,567,461.64)	8,039,145.52	8,039,145.52	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	40,480.20	40,464.73	0.0%	Met
Second Prior Year (2014-15)				
District Regular	40,021.22	39,966.17		
Charter School				
Total ADA	40,021.22	39,966.17	0.1%	Met
First Prior Year (2015-16)				
District Regular	38,924.65	38,903.79		
Charter School		0.00		
Total ADA	38,924.65	38,903.79	0.1%	Met
Budget Year (2016-17)				
District Regular	38,836.99			
Charter School	0.00			
Total ADA	38,836.99			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	41,695	41,638	0.1%	Met
Second Prior Year (2014-15)				
District Regular	41,222	41,026		
Charter School				
Total Enrollment	41,222	41,026	0.5%	Met
First Prior Year (2015-16)				
District Regular	40,605	41,027		
Charter School				
Total Enrollment	40,605	41,027	N/A	Met
Budget Year (2016-17)				
District Regular	40,603			
Charter School				
Total Enrollment	40,603			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	39,982	41,638	96.0%
Second Prior Year (2014-15)			
District Regular	38,891	41,026	
Charter School			
Total ADA/Enrollment	38,891	41,026	94.8%
First Prior Year (2015-16)			
District Regular	38,837	41,027	
Charter School	0		
Total ADA/Enrollment	38,837	41,027	94.7%
		Historical Average Ratio:	95.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.7%

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	38,438	40,603		
Charter School	0			
Total ADA/Enrollment	38,438	40,603	94.7%	Met
1st Subsequent Year (2017-18)				
District Regular	38,039	40,193		
Charter School				
Total ADA/Enrollment	38,039	40,193	94.6%	Met
2nd Subsequent Year (2018-19)				
District Regular	37,638	39,778		
Charter School				
Total ADA/Enrollment	37,638	39,778	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	380,444,688.00	383,896,457.00	389,050,752.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	38,936.50	38,869.70	38,470.70
b. Prior Year ADA (Funded)		38,936.50	38,869.70
c. Difference (Step 1a minus Step 1b)		(66.80)	(399.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.17%	-1.03%
		-1.03%	-1.04%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	347,475,956.00	365,331,921.00	372,306,182.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	18,352,173.00	10,126,560.00	7,546,744.00
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)	18,352,173.00	10,126,560.00	7,546,744.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	5.28%	2.77%	2.03%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	5.11%	1.74%	0.99%
LCFF Revenue Standard (Step 3, plus/minus 1%):	4.11% to 6.11%	.74% to 2.74%	-0.01% to 1.99%

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)	74,465,295.00	74,465,295.00		
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)	356,011,140.00	374,635,443.00	381,551,156.00	385,925,241.00
District's Projected Change in LCFF Revenue:		5.23%	1.85%	1.15%
LCFF Revenue Standard:		4.11% to 6.11%	.74% to 2.74%	-.01% to 1.99%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
Second Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%
First Prior Year (2015-16)	267,087,957.26	302,511,504.67	88.3%
Historical Average Ratio:			90.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		2.0%	2.0%
	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	284,736,294.57	317,335,879.32	89.7%	Met
1st Subsequent Year (2017-18)	292,721,135.91	320,681,011.66	91.3%	Met
2nd Subsequent Year (2018-19)	302,718,130.74	331,128,006.49	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.11%	1.74%	0.99%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.89% to 15.11%	-8.26% to 11.74%	-9.01% to 10.99%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.11% to 10.11%	-3.26% to 6.74%	-4.01% to 5.99%

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)	46,661,371.34		
Budget Year (2016-17)	45,535,813.00	-2.41%	Yes
1st Subsequent Year (2017-18)	45,535,813.00	0.00%	No
2nd Subsequent Year (2018-19)	45,535,813.00	0.00%	No

Explanation:
(required if Yes)

Assumes Federal reduction of 2.8% and loss of School Improvement Grant in 2016-17.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	128,414,162.20		
Budget Year (2016-17)	74,263,554.40	-42.17%	Yes
1st Subsequent Year (2017-18)	52,471,290.21	-29.34%	Yes
2nd Subsequent Year (2018-19)	53,741,095.43	2.42%	No

Explanation:
(required if Yes)

2015-16 State revenue includes one-time discretionary funds and Emergency Repair Program funds that are significantly reduced in 2016-17. 2017-18 State revenue does not include one-time discretionary funds and Emergency Repair Program funds included in previous years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	7,373,050.22		
Budget Year (2016-17)	5,901,083.00	-19.96%	Yes
1st Subsequent Year (2017-18)	5,901,083.00	0.00%	No
2nd Subsequent Year (2018-19)	5,901,083.00	0.00%	No

Explanation:
(required if Yes)

2015-16 Local Revenue includes one-time funds received late in the year and will carryover for 2016-17.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	20,666,845.31		
Budget Year (2016-17)	20,168,574.71	-2.41%	Yes
1st Subsequent Year (2017-18)	15,553,463.91	-22.88%	Yes
2nd Subsequent Year (2018-19)	15,553,463.91	0.00%	No

Explanation:
(required if Yes)

2015-16 Books and Supplies includes categorical funds allocated to schools due to carryover from previous year. 2017-18 does not include one-time discretionary funding.

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

First Prior Year (2015-16)	62,990,629.87		
Budget Year (2016-17)	62,883,399.19	-0.17%	Yes
1st Subsequent Year (2017-18)	61,380,962.93	-2.39%	No
2nd Subsequent Year (2018-19)	61,830,962.93	0.73%	No

Explanation:
(required if Yes)

2016-17 Services and Other Operating includes a reduction in one-time discretionary funds.

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)	182,448,583.76		
Budget Year (2016-17)	125,700,450.40	-31.10%	Not Met
1st Subsequent Year (2017-18)	103,908,186.21	-17.34%	Not Met
2nd Subsequent Year (2018-19)	105,177,991.43	1.22%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	83,657,475.18		
Budget Year (2016-17)	83,051,973.90	-0.72%	Met
1st Subsequent Year (2017-18)	76,934,426.84	-7.37%	Met
2nd Subsequent Year (2018-19)	77,384,426.84	0.58%	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)

Assumes Federal reduction of 2.8% and loss of School Improvement Grant in 2016-17.

Explanation:

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

2015-16 State revenue includes one-time discretionary funds and Emergency Repair Program funds that are significantly reduced in 2016-17. 2017-18 State revenue does not include one-time discretionary funds and Emergency Repair Program funds included in previous years.

Explanation:

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

2015-16 Local Revenue includes one-time funds received late in the year and will carryover for 2016-17.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? 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)	494,946,615.72	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	494,946,615.72	14,848,398.47	9,292,258.00	9,292,258.00

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	10,698,751.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	13,976,133.00	12,763,133.00	18,763,133.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,900,662.00	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)	17,876,795.00	12,763,133.00	18,763,133.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	385,969,026.07	430,666,815.08	516,631,231.96
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)	385,969,026.07	430,666,815.08	516,631,231.96
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.6%	3.0%	3.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.0%	1.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	17,665,300.99	242,435,533.93	N/A	Met
Second Prior Year (2014-15)	9,899,022.00	270,772,480.93	N/A	Met
First Prior Year (2015-16)	15,708,288.43	304,271,504.67	N/A	Met
Budget Year (2016-17) (Information only)	132,951.68	319,065,879.32		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2013-14)	11,407,613.49	12,762,450.06	N/A	Met
Second Prior Year (2014-15)	9,679,865.00	30,427,751.05	N/A	Met
First Prior Year (2015-16)	26,345,804.00	40,326,773.05	N/A	Met
Budget Year (2016-17) (Information only)	56,035,061.48			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	38,438	38,039	37,638
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	494,946,615.72	484,828,364.23	497,436,272.08
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)	494,946,615.72	484,828,364.23	497,436,272.08
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,898,932.31	9,696,567.28	9,948,725.44
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)	9,898,932.31	9,696,567.28	9,948,725.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	20,013,133.00	20,013,133.00	20,013,133.00
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)	20,013,133.00	20,013,133.00	20,013,133.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.04%	4.13%	4.02%
District's Reserve Standard (Section 10B, Line 7):	9,898,932.31	9,696,567.28	9,948,725.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(57,877,702.31)			
Budget Year (2016-17)	(63,418,638.00)	5,540,935.69	9.6%	Met
1st Subsequent Year (2017-18)	(64,869,917.57)	1,451,279.57	2.3%	Met
2nd Subsequent Year (2018-19)	(66,342,966.33)	1,473,048.76	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	1,386,880.00			
Budget Year (2016-17)	1,438,122.00	51,242.00	3.7%	Met
1st Subsequent Year (2017-18)	1,454,085.15	15,963.15	1.1%	Met
2nd Subsequent Year (2018-19)	1,489,274.01	35,188.86	2.4%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	1,730,000.00			
Budget Year (2016-17)	1,730,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	1,730,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	1,730,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund/Various Resources		127,334
Certificates of Participation				
General Obligation Bonds	12/14/17/25	BIRF	Buildings	419,357,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Lease Revenue Bonds	23	Developer Fees/General Fund Unrestricted	Buildings	70,185,000
Net Pension Liability		State Funding Sources	Pension	284,496,000
TOTAL:				774,166,300

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	50,263	50,263	50,263	30,393
Certificates of Participation				
General Obligation Bonds	56,165,383	45,791,023	36,074,993	36,555,943
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,465,634	5,467,604	5,466,824	5,402,444
Net Pension Liability				
Total Annual Payments:	61,681,280	51,308,890	41,592,080	41,988,780
Has total annual payment increased over prior year (2015-16)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

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	23,441,859

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

664,932,454.00

b. OPEB unfunded actuarial accrued liability (UAAL)

658,138,767.00

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, 2013

5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
54,496,789.00	54,496,789.00	54,496,789.00
27,006,723.00	28,627,126.00	30,344,754.00
27,006,723.00	28,627,126.00	30,344,754.00
4,284	4,283	4,283

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes

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

The District has established a Self-insurance fund to account for employee vision, dental and worker's compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. The District belongs to a Joint Power Association (JPA) that helps manage claims to maintain lower costs.

3. Self-Insurance Liabilities

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

17,075,153.00
17,075,153.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	14,237,777.00	14,237,777.00	14,237,777.00
b. Amount contributed (funded) for self-insurance programs	14,237,770.00	14,237,777.00	14,237,777.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,077.0	2,159.0	2,153.0	2,153.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Prior year is settled, however; 2016-17 has not been settled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

1,965,210

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
63,460,445	67,268,071	71,304,156
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,834,890	2,877,414	2,920,575
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

Agreement has not been settled for 2016-17.

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	1,174.0	1,178.0	1,178.0	1,178.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Pror year settled, however; agreement not settled for 2016-17.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

703,533

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
30,068,708	31,872,830	33,785,200
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
571,553	577,268	583,041
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

Agreement not settled for 2016-17

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	244.0	244.0	244.0	244.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Prior is settled, however; agreement for 2016-17 has not been settled.
--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

343,166

4. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,961,932	3,139,647	3,328,026
Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	168,296	169,137	169,983
Percent change in step & column over prior year	0.5%	0.5%	0.5%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	43,200	43,200	43,200
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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
