# 2016-2017
# Proposed Budget for All Funds

Sacramento City Unified School District

## 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

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| | GENERAL FUND | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | UNRESTRICTED | RESTRICTED Partially Funded | RESTRICTED Fully Funded | TOTAL | Charter School Fund | Adult Education Fund | Cafeteria Fund | Child Development Fund | Deferred Maintenance Fund | General Obligation Bonds Fund | Building Fund | Capital Facilities Funds Funds 25, 49, 52 | County Schools Facilities Fund | Dental Vision Fund | Retiree Benefit Fund | Self Insurance Fund | Grand Total All Funds |
| **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** | | **$60,043,870** | **$7,994,754** | | **$1,220,635** | **$28,477,534** | **$4,356,734** | **$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 | | | | | $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:

[X] 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.

[X] 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:

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

Public Hearing:

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 |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | | X |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | | X |
| | | • Approval date for adoption of the LCAP or approval of an update to the LCAP: | Jun 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:

( X ) 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

# 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **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<br>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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (G9 + H2) - (I6 + J2) | | | 29,769,507.28 | 19,727,222.77 | 49,496,730.05 | | | | |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 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 Augmentation 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 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 Educatior | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (50%) Adjustment | | 8691 | 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| All Other Transfers Out to All Others | | 7299 | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (c) TOTAL, SOURCES | | | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 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 Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 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) | | 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* | | | | |

| Description | Function Codes | Object Codes | 2015-16 Estimated Actuals Unrestricted (A) | 2015-16 Estimated Actuals Restricted (B) | 2015-16 Estimated Actuals Total Fund col. A + B (C) | 2016-17 Budget Unrestricted (D) | 2016-17 Budget Restricted (E) | 2016-17 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| e) 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 Amoun | | 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 | | 9740 | 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) | | | 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 | | 9740 | 277,448.16 | 277,448.16 | 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 | 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 | | 277,448.16 | 277,448.16 |

| 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals | 2016-17 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (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 |
|---|---|---|---|
| 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 | | 9740 | 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) | | | 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 | | 9740 | 7,307.30 | 7,307.30 | 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 | 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 | | 7,307.30 | 7,307.30 |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals | 2016-17 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 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 | | 9740 | 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 | | 9740 | 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals | 2016-17 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

# 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) | | | 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 (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) | | | 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 (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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,764.18 | 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,764.18 | 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,114,715.08 | 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% |
| 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 | 828,853.90 | 1,490,530.00 | 79.8% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 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 | | 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 | 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 | | 9740 | 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) | | | 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 | | 9740 | 5,667,737.20 | 5,667,737.20 | 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 | 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals | 2016-17 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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 | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Estimated Actuals | 2016-17 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 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 | 145,518,069.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 11,004,101.00 | 380 |
| 3. STRS | 3101 & 3102 | 27,328,629.40 | 382 |
| 4. PERS | 3201 & 3202 | 1,064,415.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 2,884,913.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 51,630,418.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 114,089.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 2,606,793.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 963,489.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 46,238.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 243,161,154.40 | 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 | 396 |
| 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 | 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 | | 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)**

| 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 | |
| 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 A

*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 appropriatene

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (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 Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 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 Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (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 Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 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): | 38,438 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

### 1A. Calculating the District's ADA Variances

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

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

| Fiscal Year | Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2013-14) | **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): 38,438

**District's Enrollment Standard Percentage Level: 1.0%**

### 2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2013-14) | **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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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

### 4A1. Calculating the District's LCFF Revenue Standard

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level? No

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

| | 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) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|---|
| a. ADA (Funded) (Form A, lines A6 and C4) | 38,936.50 | 38,869.70 | 38,470.70 | 38,071.70 |
| b. Prior Year ADA (Funded) | | 38,936.50 | 38,869.70 | 38,470.70 |
| c. Difference (Step 1a minus Step 1b) | | (66.80) | (399.00) | (399.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.17% | -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 | 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 | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| (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%** | **-.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) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2013-14) | 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% |

| | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0% | 2.0% | 2.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2016-17) | 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 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%) | Amount Deposited[1] for 2014-15 Fiscal Year | Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year |
| c. Net Budgeted Expenditures and Other Financing Uses | 494,946,615.72 | 14,848,398.47 | 9,292,258.00 | 9,292,258.00 |

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2013-14) | Second Prior Year (2014-15) | First Prior Year (2015-16) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 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%** |

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2013-14) | 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): 38,471

**District's Fund Balance Standard Percentage Level: 0.7%**

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2013-14) | 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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

| | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| District Estimated P-2 ADA (Form A, Line A4): | 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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

| | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

### 10B. Calculating the District's Reserve Standard

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

| | | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 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? — No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2015-16) | (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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2016 |
|---|---|---|---|---|
| Capital Leases | 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) Annual Payment (P & I) | Budget Year (2016-17) Annual Payment (P & I) | 1st Subsequent Year (2017-18) Annual Payment (P & I) | 2nd Subsequent Year (2018-19) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | 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

| | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 54,496,789.00 | 54,496,789.00 | 54,496,789.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 27,006,723.00 | 28,627,126.00 | 30,344,754.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 27,006,723.00 | 28,627,126.00 | 30,344,754.00 |
| d. Number of retirees receiving OPEB benefits | 4,284 | 4,283 | 4,283 |

## 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 | 17,075,153.00 |
| b. Unfunded liability for self-insurance programs | 17,075,153.00 |

4. Self-Insurance Contributions

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

| | 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 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 63,460,445 | 67,268,071 | 71,304,156 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 6.0% | 6.0% | 6.0% |

**Certificated (Non-management) Prior Year Settlements**

| | | | |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | No | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |

If Yes, explain the nature of the new costs:

| **Certificated (Non-management) Step and Column Adjustments** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 2,834,890 | 2,877,414 | 2,920,575 |
| 3. Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

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

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 | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 30,068,708 | 31,872,830 | 33,785,200 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 6.0% | 6.0% | 6.0% |

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 571,553 | 577,268 | 583,041 |
| 3. Percent change in step & column over prior year | 1.0% | 1.0% | 1.0% |

| Classified (Non-management) Attrition (layoffs and retirements) | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | 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: | 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) |
|---|---|---|---|
| | 0 | 0 | 0 |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 2,961,932 | 3,139,647 | 3,328,026 |
| 3. Percent of H&W cost paid by employer | Varies | Varies | Varies |
| 4. Percent projected change in H&W cost over prior year | 6.0% | 6.0% | 6.0% |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 168,296 | 169,137 | 169,983 |
| 3. Percent change in step & column over prior year | 0.5% | 0.5% | 0.5% |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 43,200 | 43,200 | 43,200 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

## S9. Local Control and Accountability Plan (LCAP)

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | Yes |
| 2. Approval date for adoption of the LCAP or approval of an update to the LCAP. | Jun 28, 2016 |

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | No |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | 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? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Yes |
| **A7.** | Is the district's financial system independent of the county office system? | Yes |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

**Comments:**
(optional)

## End of School District Budget Criteria and Standards Review