



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

**2016 -17 ADOPTED BUDGET AS
RECOMMENDED**



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June 23, 2016

EAST SIDE UNION HIGH SCHOOL DISTRICT

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VISION:

Every student graduates prepared for college and career empowered to transform their lives and thrive in a global society.

MISSION:

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District 2016-17 Adopted Budget Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS Proposed Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

State K-12 Education Budget

On January 7, 2016, the Governor released his new 2016-17 proposed budget for California. The Governor's 2016-17 budget is shaped by a State economy which is still growing. The unemployment rate for the country is hovering around 5% while California's unemployment rate has dropped to 5.7% as of November 2015. The Governor's Budget anticipates modest growth for the California economy, with the state's unemployment rate falling to 5.1% by the end of 2016. The State General Fund revenues for FY 2015-16 are understated when compared with receipts-to-date and projections for the remainder of the year. The difference is primarily attributable to personal income taxes (PIT) that have exceeded initial projections by \$3.7 billion or 4.7%. Additionally, PIT are expected in 2016-17 in the amount of \$2.2 billion over previous estimates.

Some major themes of the Governor's Budget for K-12 education include the following:

- ▶ Positive economic growth continues and fuels public education spending
- ▶ Proposition 98 continues to receive most of the new money
- ▶ Funding is tight for the non-Proposition 98 side of the State Budget
- ▶ Governor stays the course on the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP)
- ▶ State continues commitment to Adult Education and Career Technical Education (CTE)
- ▶ Continues to make Major additions to the State's Rainy Day Fund in the event of economic slowdown
- ▶ Factor's in the expiration of Proposition 30 temporary taxes
- ▶ Overall, a very good State Budget for public education

The Governor projected State revenues of \$120.6 billion in the Budget year, compared to expenses of \$122.6 billion. The state is projected to end the 2016-17 fiscal year with a fund balance of \$3.2 billion, plus \$8 billion in Rainy Day Fund.

For 2016-17, the Governor's Budget proposes a Proposition 98 guarantee of \$71.6 billion, an increase of \$2.4 billion, or 3.5%, from the revised current level. The Governor's Budget continues implementation of the LCFF with an infusion of \$2.825 billion in additional Proposition 98 revenues.

In summary, the Governor's State Budget proposes the following for K-12 education:

- ▶ \$2.825 billion for LCFF gap closure
- ▶ \$1.2 billion for discretionary for one time uses
- ▶ \$1.28 billion for Mandated Costs
- ▶ \$500 million for an Adult Education Block Grant
- ▶ \$500 million Teacher Effectiveness Block Grant (one-time/Restricted)
- ▶ \$365 million for one-time Prop. 39 – California Clean Energy Jobs Act

Governor's May Revision

Governor Jerry Brown released the May Revision to his 2016-17 proposed State Budget on Friday, May 13, 2016. As expected, Governor Jerry Brown's revision to his 2016-17 State Budget proposal reflected weakened revenues in the current and out years, saying "the surging tide of revenue is beginning to turn." Governor Brown highlighted last month's lackluster personal income tax revenue and year-to-date weak sales tax receipts in his press conference, which he estimates at \$1.9 billion below January projections.

The Governor projects the 2016-17 Proposition 98 minimum guarantee increased to \$71.9 billion compared to \$71.6 billion in January, while the 2015-16 minimum guarantee decreased from \$69.2 billion to \$69.1 billion at the May Revision; this however is still above the 2015-16 enacted State Budget of \$68.4 billion. The two major investments proposed by the Governor in January—\$2.8 billion for Local Control Funding Formula (LCFF) implementation and more than \$1.2 billion in one-time discretionary funds—both increased marginally. The LCFF gap closure is now proposed to be funded with \$2.9 billion and discretionary dollars are proposed at \$1.4 billion, an increase of \$134.8 million.

What is the May Revision?

Historically, the May Revision is an update to the Governor's January Budget Proposal. The document is an annual event that marks the "real" start of the budget development process because it contains up-to-date revenue projections that include April tax receipts. The Legislature will use the proposal as a benchmark for determining how to balance the 2016-17 budget and begin the budget deliberation process in an effort to enact a budget by the June 15 deadline.

Proposition 98

The May Revision makes a variety of adjustments to the minimum guarantee based on the increase in General Fund revenues from the governor's initial estimate in his January Budget Proposal. The Proposition 98 minimum guarantee has increased by \$6.4 billion over four fiscal years in relation to the governor's January proposal. For the 2016-17 budget year, the proposition 98 guarantee was budgeted at \$71.6 billion and the Governor has proposed \$71.8 billion which is only \$288 million above the January budget proposal.

Local Control Funding Formula

The May Revision provides an additional \$154 million to implement LCFF above the amount proposed in the January Budget. This increases the amount committed to implementing LCFF to \$3.05 billion for the 2016-17 fiscal year. This increase closes the remaining gap to full implementation by 53 percent. For East Side, this represents an increase of \$24.7 million over the Governor's proposed budget.

One-Time Discretionary Funds (State Mandate Reimbursements)

The January budget proposal proposed \$1.2 billion in mandated reimbursements that could be used to implement the Common Core State Standards or other general fund purposes. The May Revision increases this amount by \$200 million for a total allocation of \$1.4 billion in mandate reimbursements. The May Revision continues the governor's suggestion that this funding continue to be used to invest in professional development, teacher induction, instructional materials purchases and technology needs. For East Side this represents an estimated \$237 per Average Daily Attendance (ADA) or \$432,000 over the Governor's proposed budget.

Special Education

There is no proposed increase in funding in the Governor's May Revision for special education base programs or special education preschool. The Governor has requested that another study be initiated with regard to special education financing.

Adult Education

The May Revision maintains the \$500 million investment in adult education that was proposed in January.

Legislative Analyst's Office

The Legislative Analyst's Office (LAO) reported that their multi-year outlook of the State budget through 2019-20 assumes that both the United States and California economies will continue to grow. The LAO forecast does not agree with the Governor's view of the State's revenue situation. As a result, the LAO forecast reflects a projected revenue increase, which is \$200 million higher than the Governor's May Revision for FY 2016-17. The LAO projects that based on their calculation, the Governor's Prop 98 minimum guarantee of \$71.9 billion is understated by \$200 million.

The LAO concludes that their forecast indicates that the state will have surpluses available through 2019-20 to build up the reserves and cover additional commitments. This is contrary to the Governor's May Revision estimates which show that the State Budget will be operating at a deficit by 2019-20. The primary difference between the LAO's outlook and the Governor's May Revision is the LAO's assumption of higher tax revenues for the period covered, with the LAO estimating approximately \$2 billion more than the administration.

State Economy

According to the State Department of Finance (DOF), the State's economy is showing some signs of slowing. The DOF's most recent *Finance Bulletin*, dated April 2016, noted that preliminary general fund agency cash for March was \$170 million below the month's forecast of \$7.666 billion. Year-to-date general fund revenues are \$287 million above the Governor's budget forecast of \$78.147 billion. The Department of Finance has indicated that there are a number of factors contributing to the slowing growth. Personal income tax (PIT) revenues through March are \$124 million below forecast. Sales and use taxes are down slightly above forecast by \$132 million, while corporate taxes are above forecast by \$359 million. Real estate continues to be a bright spot in the California economy, with sales and median home prices of existing, single-family homes increasing up year-over-year.

The Employment Development Department reported that California added 46,600 nonfarm jobs in February, 2016. The State's unemployment rate fell to 5.4% in March and represents the lowest level since July 2007. The DOF has cited these as factors that are bolstering California's growth.

ESUHSD 2016-2017 Fiscal Overview

The 2016-17 budget was developed under the new LCFF law. The District's 2016-17 budget reflects increased funding by the State and the expansion of district programs and services. The District has committed almost \$18 million in ongoing revenue to support the District's Local Control Accountability Plan (LCAP) and strategic restoration efforts. The district has added over 200 positions over the past 3 years to restore programs and services, and to reduce class size. The district is adding 21 full-time teachers to complete the final phase of class size restoration.

Although the District is projecting increased funding over the next 3 years, deficit spending (i.e. expenses exceeding revenues) is expected to continue. For fiscal year 2016-17, the district is projecting a budget deficit of (\$8.6) million, and deficits totaling (\$9.8) million, and (\$19.2) million in fiscal years 2017-18, and 2018-19, respectively. The District is currently estimating an \$8.2 million surplus for the current fiscal year ending June 30, 2016, and an ending unrestricted fund balance of \$47 million. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs. The District is anticipating a continuing increase of revenues from the State as the LCFF Gap closure continues toward full implementation.

In light of the Governor's fiscal year 2016-17 budget proposal with May Revisions and potential legislative compromise, the District is expecting revenues to remain as is or to decrease slightly. The District's budget does reflect the full implementation of class size reduction for FY 2016-17. The District is planning to pay post-employment retiree benefits totaling \$4 million for Other Post-Employment Benefits (OPEB) from Fund 71 OPEB Irrevocable Trust to provide for general fund relief and augmentation. At budget adoption, the District's unrestricted reserves total \$47 million and represent 18.2% for unrestricted general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves, including Fund 17 that could be used for any purpose to fund District operations. For FY 2016-17, salary negotiations considerations have been included in the 2016-17 adopted budget and reflects a 2.25% salary increase for certificated, classified, and adult education staff.

In relation to enrollment, the District's enrollment is projected to basically remain unchanged in FY 2016-17 from 23,237 to 23,256 which represents an increase of 19. The projected P-2 Average Daily Attendance (ADA) estimate for FY 2016-17 totals 22,323 and represents an increase of 6 funded ADA. The slight increase in enrollment is expected to rebound beginning in FY 2016-17 before suffering another major decrease in FY 2018-19.

Based on continuing concerns about deficit spending, the district has prepared financial projections through fiscal year 2019-20. When considering FY 2019-20, the district's financial status changes from "positive" to "qualified" based on the district's inability to maintain a minimum reserve of 3%. With the 2016-17 budget adoption, it is estimated that the district's deficit in FY 2019-20 will be estimated close to \$25 million. The district's on-going fiscal deficit is primarily driven by on-going declines in enrollment, increased pension costs, increased costs for special education, and etc. Based on this information, the district's Board will be initiating a "point-counterpoint" budget review process in the fall which will include a budget review and critical question query, discuss fiscal realities, involve critical stakeholders resulting in a series of findings and recommendations to be provided to the Board by the spring of 2017.

Revenue Summary

Local Control Funding Formula (LCFF)

The Local Control Funding Formula replaced the former Revenue Limit (RL) funding model, which had been the basis of funding for California school districts for over 20 years. The local control funding model provides an equal base grant per pupil across the 4 grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our fiscal year 2016-17 base grant totals \$8,578 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free and reduced lunch eligible, English Language Learners (ELL), and Foster Youth. At budget adoption, the district's projected enrollment for targeted eligible students totals an estimated 52.9%.

The District's local control base, including supplemental funding, at budget adoption totals \$219 million and represents an increase of \$5.9 million over fiscal year 2015-16.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's Federal revenues are projected to increase by \$286k in fiscal year 2016-17 as compared to the current fiscal year. Federal revenues are expected to increase as a result of an increase in primarily Special Education IDEA revenues, mental health, and Title III revenues.

Other State/Other Local

Other State and Local revenues are estimated to decrease by \$4.5 million. The decrease in Other State revenues is estimated at \$1.2 million and is primarily a result of a decrease in one-time discretionary revenue at \$234 per ADA and other adjustments.

Contribution to Special Education & Other Transfers

Contributions for special education related expenses are projected to increase by an estimated \$3.6 million in fiscal year 2016-17. The increase is mainly a result of additional expenses related to special education delivery.

Expenditure Summary

The District's total estimated expenditures for fiscal year 2016-17 totals \$275 million and represents an increase of \$18 million from the current fiscal year. The District's certificated salaries are projected to increase by almost \$6.6 million in fiscal year 2016-17 due to the addition of 21 new certificated FTE teaching positions related to class size reduction, 2.25% negotiated settlement, and step and column increases. Classified salaries are expected to increase by \$1.2 million due to negotiated settlement of 2.25%, and step increases. Employee benefits are expected to increase by \$809k based on the increased costs for new FTEs, salary increases, and related health and benefit increases. There were no other notable areas of expenditure increases.

Ending Balance Summary

The adopted budget projects a 2016-17 unrestricted ending fund balance of approximately \$37.7 million. The ending fund balance is projected to decrease by \$9.3 million between fiscal year 2015-16 and fiscal year 2016-17. The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses.

The District's ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 162,057
Economic Uncertainty 3% (Fund 17)	\$ 8,317,322
Supplemental (LCAP)	\$ 1,536,713
Legally Restricted (Categorical)	\$ 2,673,101
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – (Budget Balancing)	<u>\$ 27,234,369</u>

Total Designations \$ 40,426,062

Reserve % - Unrestricted Reserves (including Fund 17) totals 13.58% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carryover provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of budget adoption, the projected restricted general fund carryover is \$2,673,101.

Cafeteria Fund 61/Other Funds

The fiscal year 2016-17 budget indicates that the District's cafeteria fund is projected to have a deficit of (\$432,234). In FY 2014-15, the district initiated a consultant study to review the food service program and a number of recommendations were adopted from the report. The Board has supported a number of cost saving and revenue measures over the past two years that were intended to reduce the need for increased contributions from the general fund.

The program deficit is projected to increase due to a continued loss of participation in the program and a slow start to the new supper program. The program started FY 2015-16 with fewer free and reduced lunch applications, as compared, to the previous year. As a result of these set-backs, the food service program (Fund 61) deficit is expected to continue. The new supper program is starting to show signs of growth and we are planning for the program pay huge dividends for the district once it is fully implemented. In FY 2015-16, the district hired a new Transportation Supervisor which has allowed the General Services Director to concentrate more on the food service operation. There have been no other major changes to other funds.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, and Migrant Education students throughout the District. As part of the District’s Local Control Accountability Plan, the District is planning to hire 21 new FTEs certificated teachers to provide for class size reduction. The LCFF (supplemental) revenue of \$15.3 million is augmented by funds previously designated for EIA totaling \$2.7 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$18 million.

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,681,032	\$15,613,248	\$18,294,280
Expenses	\$2,681,036	\$15,387,279	\$18,068,315
Net Increase (Decrease)	(\$4)	\$225,969	\$225,965
Beginning Balance	\$159,112	\$1,151,636	\$1,310,748
Ending Balance (est.)	\$159,108	\$1,377,606	\$1,536,713

Multi-Year Financial Projection

The 2016-17 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the District is able to maintain its’ statutory reserve throughout the forecast period. The Governor’s May Revisions are currently being considered by the legislature and will be presented to the Governor for consideration. Once the Governor has adopted the State budget, the District will revise the adopted budget at first interim to reflect passage of the State budget with updated budgetary assumptions. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and PERS contributions, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as contributions for special education.

Multi-Year Financial Projection Summary for the General Fund:

Components (Combined)	FY 2016-17	FY 2017-18	FY 2018-19
Revenues	\$266,992,296	\$260,180,761	\$262,544,875
Expenses	\$275,613,395	\$270,047,346	\$281,825,421
Excess (Deficiency) of Revenues over Expenses	(\$8,621,099)	(\$9,866,585)	(\$19,280,546)
Net Increase (Decrease) in Fund Balance	(\$9,851,133)	(\$10,764,085)	(\$20,178,046)
Beginning Balance	\$41,795,316	\$31,944,183	\$21,180,098
Ending Balance before Reserve	\$31,944,183	\$21,180,098	\$1,002,052
General Fund Reserves & F/17	\$8,481,879	\$8,565,052	\$8,649,057
Ending Fund Balance (Est.)	\$40,426,062	\$29,745,150	\$9,651,109
Reserve %	13.58%	10.30%	3.01%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the adopted budget. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance. At the time of this writing, the Governor's budget package has yet to be approved by the legislature or signed by the Governor. The Governor is proposing some revisions to his original budget proposal which would provide a slight increase in revenues for K-12 districts. Once the legislature completes its review of the Governor's May Revisions, a compromise will be provided for the Governor's consideration. It is expected that the final budget will closely mirror the Governor's budget and may include some additional enhancements.

Although increased funding has allowed the district to make great strides in restoring programs and services, there are fiscal realities that have the potential to undermine all of our gains. For one, the district's reserves have been instrumental in carrying the district through very tough economic times, however, the reserves are now projected to be depleted by FY 2019-20. The district's declining enrollment has been a major factor in the district's loss revenues and deteriorating reserves. The district is projecting the loss of over 1,000 students between FY 2016-17 and FY 2019-20. In addition, the district's finances are also pressured by increasing costs for special education services, health benefits and higher pension costs.

As a result of these realities, the district has taken some immediate steps to address the impending budget shortfall by eliminating 6 FTEs classified and certificated open positions, freezing 4 FTEs open certificated and administrative positions, reducing all discretionary budgets by 10%, and reducing the budget assumption for health and welfare benefits increases from 5% to 4%. All of these actions which totaled \$5.2 million provided an immediate savings impact on the district's budget. In addition, the Board is initiating a "point-counterpoint" budget inquiry in the fall of 2016 to review the budget and provide for a critical question query.

It is the Board's plan that this process which will involve both internal and external stakeholders will result in a series of findings and recommendations for the Board to review.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget. We believe the Governor's budget does reflect his continued confidence in the economy, however, the Governor does warn of an imminent slowdown. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

Thanks to our Board, staff, parents, and stakeholders for their continued support!

SECTION 1

2016-17 Budget Development Assumptions

2016-17 Budget Development Assumptions

Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2016-17 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompassed the following assumptions for developing the FY 2016-17 budget:

- The district took a modified zero-based budget approach whereby all budget allocations were reviewed line-by-line to determine whether the expense continued to be warranted;
- The district questioned and/or validated all new requests for expenditures increases;
- The district held the line on expenses and budgetary increases to the best extent possible and all budgetary increases were reviewed on a case-by-case basis – most increases were made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increased costs of debt service and for new maintenance and service agreements;
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan;
- The district provided a full engagement process on the budget and solicited input from all stakeholders including school sites, district depts., cabinet, and the community-at-large;

The financial assumptions upon which the 2016-17 budget report is based are as follows:

REVENUE HIGHLIGHTS

- Overall, total revenues (i.e. restricted and unrestricted) are expected to increase by \$1.7 million over FY 2015 -16
- Local Control Funding Formula (LCFF) expected to have NO increase per Average Daily Attendance (ADA) due to zero COLA
- LCFF is calculated based on 22,322.55 ADA and 54.84% funding gap which is based on the Governor’s May Revision information. The District will receive \$5.9 million more than 2015-16 in LCFF due to the funding gap payment

- Lottery income is based upon a projection of \$140 for unrestricted and \$41 for restricted, Prop 20 per ADA
- The one-time discretionary funding is projected at \$237 per ADA as May revision proposal or \$5.3 million
- The District has granted the new Career Technical Incentive for \$3.3 million for 2016/17

EXPENDITURES

- Overall, total expenses (i.e. restricted and unrestricted) are expected to increase by \$18.6 million over FY 2015-16
- District is adding a total of 21.0 FTEs teachers for 2nd year of class size restoration; adjustment excess FTEs and for Special Ed adapted PE
- Eliminate 6.0 FTEs open classified and certificated positions
- Freeze 4.0 FTEs open certificated and administrator positions
- Cut 10% discretionary budget across the board
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees
- Health and Welfare benefits are budgeted at NO increase for FY 2016-17, and 4% for the next two future years
- Utilities and other expenses are projected to increase by 10%

EAST SIDE UNION HIGH SCHOOL DISTRICT
2016 / 17 Proposed Budget
Budget Assumption

	Statewide	2015 / 16	2016 / 17
Description	Assumptions	Est Actual	Proposed Budget
Based on SSC Dartboard			
Statutory COLA		1.02%	0.00%
LCFF Target Base		8,578	8,578
LCFF CTE		223	223
LCFF Unduplicated Count Percentage		53.59%	52.90%
LCFF Approved Funding Rate (GAP)		52.20%	54.84%
LCFF Entitlement (net of prior year adjustment)		213,450,662	219,239,288
California CPI		2.02%	2.15%
Lottery Per ADA	Unrestricted	140	140
	Restricted	41	41
Mandate Cost Block Grant per ADA		56	56
Educator Effectiveness		1,741,647	0
Career Technical Incentive			3,329,540
California Career Pathway		2,118,766	3,702,751
Prop 39 Clean Energy Jobs Act		1,481,578	1,687,773
One Time Discretionary Revenue		11,891,547	5,289,522
CSI Energy Renewal Incentive Revenue		1,336,407	0
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,237	23,256
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,744 251	22,323 250
Salary Step and Column % Increases:			
Certificated		1.50%	1.50%
Classified		2.00%	2.00%
Management		1.50%	1.50%
Salary Increases (Bargaining Groups)		4.25%	2.25%
Salary Increases (Non-Bargaining Groups)		4.25%	
Decrease Teacher FTEs due to Enrollment Changes			0.60 FTE
Adjust excess Teacher FTEs			(3.00 FTEs)
Freeze Open Positions - Instructional Coaches			(2.00 FTEs)
Freeze Open Position - HR Director			(1.00 FTE)
Eliminate Open Position - Teacher on Sp Assign. Prog Data			(1.00 FTE)
Eliminate Open Positions - Enrollment Technicians			(4.00 FTEs)
Eliminate Open Position - IT Technician			(1.00 FTE)
Freeze Hiring for Open Director of Accountability			(1.00 FTE)
New Positions Added for LCAP & Others			
Teachers for Class Size Adjustment			22.8 FTEs
Benefits:			
STRS		10.73%	12.58%
PERS		11.85%	13.888%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
Workers' Comp		1.8815%	1.8966%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase			0.00%
Med Ben Exp to Self Insurance Fund, F68 (one time)			
Re-budget Med Ben Expense in Gen Fund			
Operations:			
Utilities / Communication rates increase			10%
Properties/Liabilities Insurance rate increase			10%
Board Election Cost			290,000
OPEB Debt Payment		2,062,303	2,103,993
Direct Cost Transfer for Ad Ed Concurrently Enroll		40,000	40,000
Energy Efficiency Projects w Clean Energy Grant		3,440,132	1,687,773
Fund Transfer in/(out):			
Transfer from (to) General Reserve (F17)		(270,000)	(380,000)
Transfer to Restr. Routine Maint.		(6,572,000)	(7,271,500)
Transfer to Child Development Fd (F12)		0	(317,800)
Transfer to Child Nutrition Svc. (F61)		(239,845)	(432,234)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)

SECTION 2

2015-16 Estimated
Actual vs.
2016-17 Adopted
Budget as
Recommended
Comparative Analysis

**East Side Union High School District
General Fund 2016/17 Proposed Budget**

Categories	2015/16 Second Interim			2015/16 Estimated Actual			2016/17 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues										
LCFF	213,384,838	0	213,384,838	213,313,058	0	213,313,058	219,239,288	-	219,239,288	5,926,230
Federal	208,432	12,362,694	12,571,126	208,432	12,026,763	12,235,195	208,432	12,313,202	12,521,634	286,439
Other State	16,442,929	10,356,584	26,799,513	16,432,289	15,898,722	32,331,011	9,837,818	21,232,401	31,070,219	(1,260,792)
Local	5,236,058	2,280,017	7,516,075	5,220,135	2,206,307	7,426,442	3,866,930	294,225	4,161,155	(3,265,287)
Total Revenues	235,272,257	24,999,295	260,271,552	235,173,914	30,131,792	265,305,706	233,152,468	33,839,828	266,992,296	1,686,591
Expenditures										
Certificated Salaries	101,508,977	18,724,147	120,233,124	101,022,693	18,257,209	119,279,902	105,551,180	20,328,068	125,879,248	6,599,346
Classified Salaries	21,541,713	10,099,403	31,641,116	21,241,324	9,571,702	30,813,026	22,073,882	10,022,966	32,096,848	1,283,822
Employee Benefits	49,066,657	13,273,554	62,340,211	47,145,813	20,007,902	67,153,715	50,900,453	23,416,583	74,317,036	7,163,321
Transfer to F67										-
Books & Supplies	2,878,375	3,900,658	6,779,033	2,413,673	3,889,982	6,303,655	2,724,633	5,419,943	8,144,576	1,840,921
Operation & Contracted Services	15,328,202	9,897,699	25,225,901	14,630,747	9,708,821	24,339,568	16,367,845	11,839,292	28,207,138	3,867,570
Capital Outlay	50,000	4,011,190	4,061,190	50,000	3,497,568	3,547,568	10,000	2,031,717	2,041,717	(1,505,851)
Other Outgo & ROC/P Transfer	3,710,499	486,946	4,197,445	3,710,499	505,243	4,215,742	3,427,190	110,000	3,537,190	(678,552)
Direct Support/Indirect Costs	(3,886,170)	3,163,186	(722,984)	(3,487,416)	2,800,405	(687,011)	(3,689,766)	2,975,415	(714,351)	(27,340)
Debt Services	2,062,303	0	2,062,303	2,062,304	0	2,062,304	2,103,993	-	2,103,993	41,689
Total Expenditures	192,260,556	63,556,783	255,817,339	188,789,637	68,238,832	257,028,469	199,469,410	76,143,985	275,613,395	18,584,926
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,011,701	(38,557,488)	4,454,213	46,384,277	(38,107,040)	8,277,237	33,683,059	(42,304,157)	(8,621,099)	(16,898,335)
Other Sources / Uses										
Subtract:										
Transfer to Child Nutrition Fund 61	715,350	0	715,350	239,845	0	239,845	432,234	-	432,234	192,389
Transfer to Child Development-Educare	153,000		153,000	0		0	317,800		317,800	317,800
Transfer to Gen Reserve Fund	270,000		270,000	270,000		270,000	380,000		380,000	110,000
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	0	100,000	100,000	-	100,000	-
Add:										
Contribute to Special Ed	(31,204,544)	31,204,544	0	(31,332,506)	31,332,506	0	(34,908,323)	34,908,323	-	-
Contribute to Restr Routine Maintenance	(6,572,000)	6,572,000	0	(6,572,000)	6,572,000	0	(7,271,500)	7,271,500	-	-
Net Increase (Decrease) in Fund Balance	3,996,807	(780,944)	3,215,863	7,869,926	(202,534)	7,667,392	(9,726,798)	(124,334)	(9,851,133)	(17,518,524)
BEGINNING BALANCE	31,127,954	2,999,970	34,127,924	31,127,954	2,999,970	34,127,924	38,997,880	2,797,436	41,795,316	7,667,392
ENDING BALANCE BEFORE RESERVE	35,124,761	2,219,026	37,343,787	38,997,880	2,797,436	41,795,316	29,271,082	2,673,101	31,944,183	(9,851,133)
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500	-
Stores	162,057		162,057	162,057		162,057	162,057		162,057	-
Fund 17, General Reserve	7,882,322		7,882,322	7,882,322		7,882,322	8,317,322		8,317,322	435,000
ENDING FUND BALANCE	43,171,640	2,219,026	45,390,666	47,044,759	2,797,436	49,842,195	37,752,961	2,673,101	40,426,062	\$ (9,416,133)
	16.38%			18.20%			13.58%			

**East Side Union High School District
General Fund 2016/17 Proposed Budget**

Ending Fund Balance Projection

Categories	2015/16 Estimated Actual			2016/17 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Stores	162,057		162,057	162,057		162,057
Site Projected Carryover	500,000		500,000	500,000		500,000
EIA & Supplemental	1,310,748		1,310,748	1,536,713		1,536,713
For Balancing Multi-year Projection	37,187,132		37,187,132	27,234,369		27,234,369
Fund 17, General Reserve	7,882,322		7,882,322	8,317,322		8,317,322
Restricted Categorical Programs:						
Medi-Cal Reimbursement		755,727	755,727		867,627	867,627
Educator Effectiveness		1,574,435	1,574,435		985,882	985,882
Restricted Lottery			0			-
Restricted Routine Maintenance		467,275	467,275		819,592	819,592
ENDING FUND BALANCE	47,044,759	2,797,437	49,842,196	37,752,961	2,673,101	\$ 40,426,062
	18.20%			13.58%		

**East Side Union High School District
Restricted General Fund**

Categories	2015/16 Second Interim			2015/16 Estimated Actual			2016/17 Proposed Budget			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues										
LCFF	0	0	0	0	0	0	0	0	0	0
Federal	7,970,148	4,392,546	12,362,694	7,968,182	4,058,581	12,026,763	8,029,298	4,283,904	12,313,202	286,439
Other State	9,070,535	1,286,049	10,356,584	14,628,773	1,269,949	15,898,722	19,981,527	1,250,874	21,232,401	5,333,679
Local	3,783,399	(1,503,382)	2,280,017	3,724,791	(1,518,484)	2,206,307	2,880,121	(2,585,896)	294,225	(1,912,082)
Total Revenues	20,824,082	4,175,213	24,999,295	26,321,746	3,810,046	30,131,792	30,890,946	2,948,882	33,839,828	3,708,036
Expenditures										
Certificated Salaries	5,034,150	13,689,997	18,724,147	4,800,350	13,456,859	18,257,209	6,305,715	14,022,353	20,328,068	2,070,859
Classified Salaries	4,342,592	5,756,811	10,099,403	4,021,666	5,550,036	9,571,702	4,224,141	5,798,825	10,022,966	451,264
Employee Benefits	3,780,359	9,493,195	13,273,554	10,766,210	9,241,692	20,007,902	13,706,566	9,710,017	23,416,583	3,408,681
Books & Supplies	3,817,924	82,734	3,900,658	3,823,915	66,067	3,889,982	5,243,634	176,309	5,419,943	1,529,961
Operation & Contracted Services	5,545,958	4,351,741	9,897,699	4,859,790	4,849,031	9,708,821	5,621,684	6,217,608	11,839,292	2,130,471
Capital Outlay	4,011,190	0	4,011,190	3,497,568	0	3,497,568	2,031,717	0	2,031,717	(1,465,851)
Other Outgo	384,151	102,795	486,946	384,151	121,092	505,243	0	110,000	110,000	(395,243)
Direct Support/Indirect Costs	1,260,702	1,902,484	3,163,186	942,630	1,857,775	2,800,405	1,153,323	1,822,092	2,975,415	175,010
Total Expenditures	28,177,026	35,379,757	63,556,783	33,096,280	35,142,552	68,238,832	38,286,780	37,857,205	76,143,985	7,905,153
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(7,352,944)	(31,204,544)	(38,557,488)	(6,774,534)	(31,332,506)	(38,107,040)	(7,395,834)	(34,908,323)	(42,304,157)	(4,197,117)
Other Sources / Uses										
Transfer in / out	6,572,000	31,204,544	37,776,544	6,572,000	31,332,506	37,904,506	7,271,500	34,908,323	42,179,823	4,275,317
Contribution to Other Restr Resources	0	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(780,944)	0	(780,944)	(202,534)	(0)	(202,534)	(124,334)	(0)	(124,334)	78,200
BEGINNING BALANCE	2,999,970	0	2,999,970	2,999,970	0	2,999,970	2,797,436	0	2,797,436	(202,534)
Fund Balance Adjustment to Unrestricted										
ENDING FUND BALANCE	2,219,026	0	2,219,026	2,797,436	(0)	2,797,436	2,673,102	(0)	2,673,102	(124,334)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental Budget for 2016/17 Proposed Budget

Categories	2015/16 Second Interim			2015/16 Estimated Actual			2016/17 Proposed Budget			Variance
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined	
Revenues										
LCFF	2,681,032	12,150,673	14,831,705	2,681,032	12,155,762	14,836,794	2,681,032	15,613,248	18,294,280	3,457,486
Federal			-			-			-	-
Other State			-			-			-	-
Local			-			-			-	-
Total Revenues	2,681,032	12,150,673	14,831,705	2,681,032	12,155,762	14,836,794	2,681,032	15,613,248	18,294,280	3,457,486
Expenditures										
Certificated Salaries	1,689,647	7,646,774	9,336,421	1,636,300	7,524,130	9,160,430	1,382,853	9,397,994	10,780,847	1,620,417
Classified Salaries	241,585	768,273	1,009,858	274,283	751,021	1,025,304	111,220	788,936	900,156	(125,148)
Employee Benefits	611,394	3,240,297	3,851,691	589,011	3,145,358	3,734,369	527,425	4,016,689	4,544,114	809,745
Books & Supplies	303,047	2,000	305,047	214,396	500	214,896	189,283	2,000	191,283	(23,613)
Operation & Contracted Services	456,742	1,206,661	1,663,403	519,461	1,143,494	1,662,955	470,255	1,181,660	1,651,915	(11,040)
Capital Outlay	0	0	-	0	0	-	0	0	-	-
Other Outgo & ROC/P Transfer	0	0	-	0	0	-	0	0	-	-
Direct Support/Indirect Costs	0	0	-	0	0	-	0	0	-	-
Debt Services	0	0	-	0	0	-	0	0	-	-
Total Expenditures	3,302,415	12,864,005	16,166,420	3,233,451	12,564,503	15,797,954	2,681,036	15,387,279	18,068,315	2,270,361
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(621,383)	(713,332)	(1,334,715)	(552,419)	(408,741)	(961,160)	(4)	225,969	225,965	1,187,125
Other Sources / Uses										
Net Increase (Decrease) in Fund Balance	(621,383)	(713,332)	(1,334,715)	(552,419)	(408,741)	(961,160)	(4)	225,969	225,965	1,187,125
BEGINNING BALANCE	711,531	1,560,377	2,271,908	711,531	1,560,377	2,271,908	159,112	1,151,636	1,310,748	(961,160)
ENDING BALANCE BEFORE RESERVE	90,148	847,045	937,193	159,112	1,151,636	1,310,748	159,108	1,377,605	1,536,713	225,965
ENDING FUND BALANCE	90,148	847,045	937,193	159,112	1,151,636	1,310,748	159,108	1,377,605	1,536,713	225,965

SECTION 3

2016-17 - 2019-20 Enrollment Projections and Average Daily Attendance

East Side Union High School District

Enrollment/ADA Projections Through 2019/20

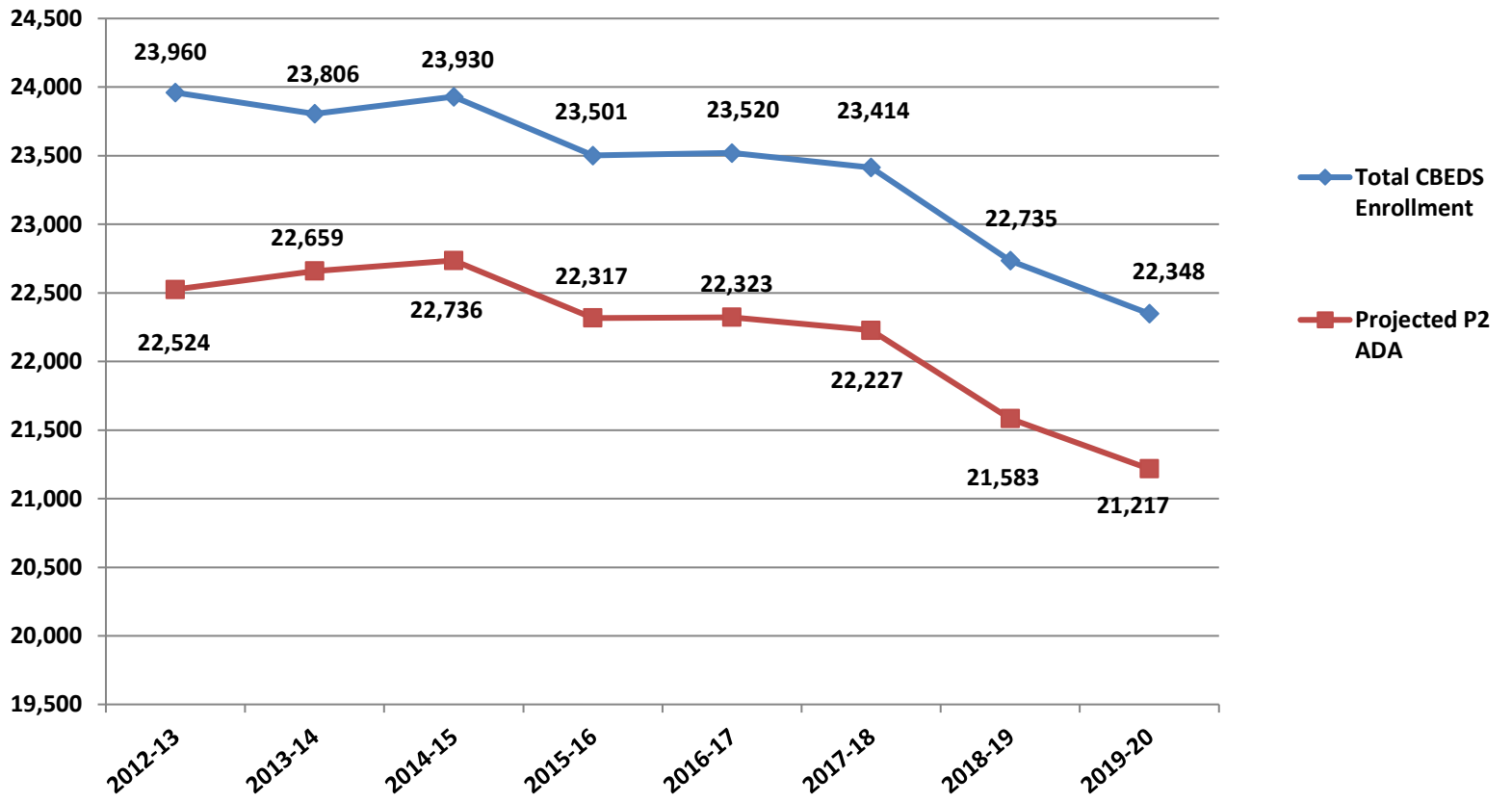
Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
9	5674	5767	5988	5554	5629	5544	5288	5185
10	5961	5683	5760	5948	5595	5657	5568	5311
11	5856	5999	5713	5694	6020	5639	5694	5610
12	6009	5874	5993	5804	5775	6073	5684	5741
Independent Study								
Post Seniors	124	156	174	167	167	167	167	167
NPS	62	53	57	70	70	70	70	70
Total CBEDS Enrollment	23,686	23,532	23,685	23,237	23,256	23,150	22,471	22,084
COE Sp Ed	274	274	245	264	264	264	264	264
Proj P2 ADA *	22,524	22,659	22,736	22,317	22,323	22,227	21,583	21,217
Enrollment to ADA %	95.09%	95.18%	95.01%	94.96%	94.91%	94.93%	94.94%	94.94%

* Including COE ADA for 2014/15 & forward

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **95.00%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 4

2016-17 – 2018-19 Multi-Year Budget Assumptions and Budget Forecast

EAST SIDE UNION HIGH SCHOOL DISTRICT
2016 / 17 Proposed Budget
Budget Assumption

	Statewide	2016 / 17	2017 / 18	2018 / 19
Description	Assumptions	Proposed Budget	Projection	Projection
Based on SSC Dartboard				
Statutory COLA		0.00%	1.11%	2.42%
LCFF Target Base		8,578	8,673	8,883
LCFF CTE		223	225	231
LCFF Unduplicated Count Percentage		52.90%	53.08%	53.14%
LCFF Approved Funding Rate (GAP)		54.84%	73.96%	41.22%
LCFF Entitlement (net of prior year adjustment)		219,239,288	226,481,139	228,872,481
California CPI		2.15%	2.26%	2.49%
Lottery Per ADA	Unrestricted	140	140	140
	Restricted	41	41	41
Mandate Cost Block Grant per ADA		56	56	56
Educator Effectiveness		0	0	0
Career Technical Incentive		3,329,540	0	0
California Career Pathway		3,702,751	0	0
Prop 39 Clean Energy Jobs Act		1,687,773	0	0
One Time Discretionary Revenue		5,289,522	0	0
CSI Energy Renewal Incentive Revenue		0	0	0
Enrollment (CBEDS) Projected		23,256	23,150	22,471
with NPS and Post Seniors				
Proj Funded Average Daily Attendance (ADA)		22,323	22,308	22,212
with East Side Special Ed ADA in County Program		250	250	250
Salary Step and Column % Increases:				
Certificated		1.50%	1.50%	1.50%
Classified		2.00%	2.00%	2.00%
Management		1.50%	1.50%	1.50%
Salary Increases (Bargaining Groups)		2.25%		
Salary Increases (Non-Bargaining Groups)				
Decrease Teacher FTEs due to Enrollment Changes		0.60 FTE	(3.60 FTEs)	(22.60 FTEs)
Adjust excess Teacher FTEs		(3.00 FTEs)		
Freeze Open Positions - Instructional Coaches		(2.00 FTEs)		
Freeze Open Position - HR Director		(1.00 FTE)		
Eliminate Open Position - Teacher on Sp Assign. Prog Data		(1.00 FTE)		
Eliminate Open Positions - Enrollment Technicians		(4.00 FTEs)		
Eliminate Open Position - IT Technician		(1.00 FTE)		
Freeze Hiring for Open Director of Accountability		(1.00 FTE)		
New Positions Added for LCAP & Others				
Teachers for Class Size Adjustment		22.8 FTEs		
Benefits:				
STRS		12.58%	14.43%	16.28%
PERS		13.888%	15.50%	17.10%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
Workers' Comp		1.8966%	1.8966%	1.8966%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		0.00%	4.00%	4.00%
Med Ben Exp to Self Insurance Fund, F68 (one time)			(5,100,000)	
Re-budget Med Ben Expense in Gen Fund				5,100,000
Operations:				
Utilities / Communication rates increase		10%	10%	10%
Properties/Liabilities Insurance rate increase		10%	10%	10%
Board Election Cost		290,000	0	290,000
OPEB Debt Payment		2,103,993	2,142,316	2,187,272
Direct Cost Transfer for Ad Ed Concurrently Enroll		40,000	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant		1,687,773		
Fund Transfer in/(out):				
Transfer from (to) General Reserve (F17)		(380,000)	0	0
Transfer to Restr. Routine Maint.		(7,271,500)	(7,300,000)	(7,300,000)
Transfer to Child Development Fd (F12)		(317,800)	(350,000)	(350,000)
Transfer to Child Nutrition Svc. (F61)		(432,234)	(447,500)	(447,500)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2016/17 Proposed Budget**

Categories	2016/17 Proposed Budget			2017/18 Projection			2018/19 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	219,239,288	-	219,239,288	226,481,139	-	226,481,139	228,872,481	-	228,872,481
Federal	208,432	12,313,202	12,521,634	208,432	12,443,553	12,651,985	208,432	12,453,043	12,661,475
Other State	9,837,818	21,232,401	31,070,219	4,522,180	12,696,810	17,218,990	4,408,668	12,884,286	17,292,954
Local	3,866,930	294,225	4,161,155	3,876,930	(48,282)	3,828,648	3,916,930	(198,965)	3,717,965
Total Revenues	233,152,468	33,839,828	266,992,296	235,088,681	25,092,081	260,180,761	237,406,511	25,138,364	262,544,875
Expenditures									
Certificated Salaries	105,551,180	20,328,068	125,879,248	106,900,447	18,939,989	125,840,436	107,243,954	18,874,089	126,118,043
Classified Salaries	22,073,882	10,022,966	32,096,848	22,515,360	10,147,326	32,662,685	22,965,667	10,350,172	33,315,839
Employee Benefits	50,900,453	23,416,583	74,317,036	54,551,270	23,935,972	78,487,243	57,840,616	25,060,139	82,900,756
Transfer to F67				(5,100,000)		(5,100,000)			
Books & Supplies	2,724,633	5,419,943	8,144,576	2,753,783	3,740,634	6,494,417	2,753,783	3,738,634	6,492,417
Operation & Contracted Services	16,367,845	11,839,292	28,207,138	16,767,110	9,811,927	26,579,037	17,985,267	9,851,351	27,836,618
Capital Outlay	10,000	2,031,717	2,041,717	10,000	70,501	80,501	10,000	70,501	80,501
Other Outgo & ROC/P Transfer	3,427,190	110,000	3,537,190	3,462,246	110,000	3,572,246	3,539,522	110,000	3,649,522
Direct Support/Indirect Costs	(3,689,766)	2,975,415	(714,351)	(3,533,625)	2,822,090	(711,535)	(3,601,298)	2,845,751	(755,547)
Debt Services	2,103,993	-	2,103,993	2,142,316	-	2,142,316	2,187,272	-	2,187,272
Total Expenditures	199,469,410	76,143,985	275,613,395	200,468,907	69,578,439	270,047,346	210,924,784	70,900,637	281,825,421
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	33,683,059	(42,304,157)	(8,621,099)	34,619,773	(44,486,358)	(9,866,585)	26,481,727	(45,762,274)	(19,280,546)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	432,234	-	432,234	447,500	-	447,500	447,500	-	447,500
Transfer to Child Development-Educare	317,800		317,800	350,000		350,000	350,000		350,000
Transfer to Gen Reserve Fund	380,000		380,000	-		-	-		-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Contribute to Special Ed	(34,908,323)	34,908,323	-	(36,181,808)	36,181,808	-	(37,781,869)	37,781,869	-
Contribute to Restr Routine Maintenance	(7,271,500)	7,271,500	-	(7,300,000)	7,300,000	-	(7,300,000)	7,300,000	-
Net Increase (Decrease) in Fund Balance	(9,726,798)	(124,334)	(9,851,133)	(9,759,535)	(1,004,550)	(10,764,085)	(19,497,642)	(680,405)	(20,178,046)
BEGINNING BALANCE	38,997,880	2,797,436	41,795,316	29,271,082	2,673,101	31,944,183	19,511,547	1,668,551	21,180,098
ENDING BALANCE BEFORE RESERVE	29,271,082	2,673,101	31,944,183	19,511,547	1,668,551	21,180,098	13,905	988,146	1,002,052
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
Stores	162,057		162,057	162,057		162,057	162,057		162,057
Fund 17, General Reserve	8,317,322		8,317,322	8,400,495		8,400,495	8,484,500		8,484,500
ENDING FUND BALANCE	37,752,961	\$ 2,673,101	\$ 40,426,062	\$ 28,076,599	\$ 1,668,551	\$ 29,745,150	\$ 8,662,962	\$ 988,146	\$ 9,651,109
	13.58%			10.30%			3.01%		

**East Side Union High School District
General Fund 2016/17 Proposed Budget**

Ending Fund Balance Projection

Categories	2016/17 Proposed Budget			2017/18 Projection			2018/19 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Stores	162,057		162,057	162,057		162,057	162,057		162,057
Site Projected Carryover	500,000		500,000	500,000		500,000	-		-
EIA & Supplemental	1,536,713		1,536,713	2,834,158		2,834,158	-		-
For Balancing Multi-year Projection	27,234,369		27,234,369	16,177,389		16,177,389	13,905		13,905
Fund 17, General Reserve	8,317,322		8,317,322	8,400,495		8,400,495	8,484,500		8,484,500
Restricted Categorical Programs:									
Medi-Cal Reimbursement		867,627	867,627		967,627	967,627		876,627	876,627
Educator Effectiveness		985,882	985,882			-			-
Restricted Lottery			-			-			-
Restricted Routine Maintenance		819,592	819,592		700,924	700,924		111,520	111,520
ENDING FUND BALANCE	37,752,961	2,673,101	\$ 40,426,062	28,076,599	1,668,551	\$ 29,745,150	8,662,962	988,147	\$ 9,651,109
	13.58%			10.30%			3.01%		

**East Side Union High School District
Restricted General Fund**

Categories	2016/17 Proposed Budget			2017/18 Projection			2018/19 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	0	0	0	0	0	0	0	0	0
Federal	8,029,298	4,283,904	12,313,202	8,079,374	4,364,179	12,443,553	8,266,610	4,186,433	12,453,043
Other State	19,981,527	1,250,874	21,232,401	11,445,936	1,250,874	12,696,810	11,633,412	1,250,874	12,884,286
Local	2,880,121	(2,585,896)	294,225	2,681,121	(2,729,403)	(48,282)	2,681,121	(2,880,086)	(198,965)
Total Revenues	30,890,946	2,948,882	33,839,828	22,206,431	2,885,650	25,092,081	22,581,143	2,557,221	25,138,364
Expenditures									
Certificated Salaries	6,305,715	14,022,353	20,328,068	4,707,301	14,232,688	18,939,989	4,427,910	14,446,179	18,874,089
Classified Salaries	4,224,141	5,798,825	10,022,966	4,232,624	5,914,702	10,147,326	4,317,276	6,032,896	10,350,172
Employee Benefits	13,706,566	9,710,017	23,416,583	13,561,225	10,374,747	23,935,972	13,995,015	11,065,124	25,060,139
Books & Supplies	5,243,634	176,309	5,419,943	3,563,634	177,000	3,740,634	3,563,634	175,000	3,738,634
Operation & Contracted Services	5,621,684	6,217,608	11,839,292	3,434,684	6,377,243	9,811,927	3,284,684	6,566,667	9,851,351
Capital Outlay	2,031,717	0	2,031,717	70,501	0	70,501	70,501	0	70,501
Other Outgo	0	110,000	110,000	0	110,000	110,000	0	110,000	110,000
Direct Support/Indirect Costs	1,153,323	1,822,092	2,975,415	941,013	1,881,077	2,822,090	902,527	1,943,224	2,845,751
Total Expenditures	38,286,780	37,857,205	76,143,985	30,510,982	39,067,458	69,578,439	30,561,547	40,339,090	70,900,637
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(7,395,834)	(34,908,323)	(42,304,157)	(8,304,551)	(36,181,808)	(44,486,358)	(7,980,404)	(37,781,869)	(45,762,274)
Other Sources / Uses									
Transfer in / out	7,271,500	34,908,323	42,179,823	7,300,000	36,181,808	43,481,808	7,300,000	37,781,869	45,081,869
Contribution to Other Restr Resources	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(124,334)	(0)	(124,334)	(1,004,551)	0	(1,004,550)	(680,404)	(0)	(680,405)
BEGINNING BALANCE	2,797,436	0	2,797,436	2,673,102	0	2,673,102	1,668,551	0	1,668,551
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,673,102	(0)	2,673,102	1,668,551	0	1,668,552	988,147	(0)	988,147

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental Budget for 2016/17 Proposed Budget

Categories	2016/17 Proposed Budget			2017/18 Projection			2018/19 Projection		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
Revenues									
LCFF	2,681,032	15,613,248	18,294,280	2,681,032	17,150,446	19,831,478	2,681,032	16,878,647	19,559,679
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,681,032	15,613,248	18,294,280	2,681,032	17,150,446	19,831,478	2,681,032	16,878,647	19,559,679
Expenditures									
Certificated Salaries	1,382,853	9,397,994	10,780,847	1,403,596	9,538,964	10,942,560	1,424,650	9,682,048	11,106,698
Classified Salaries	111,220	788,936	900,156	113,444	804,715	918,159	115,713	820,809	936,523
Employee Benefits	527,425	4,016,689	4,544,114	577,225	4,324,891	4,902,116	597,886	4,646,650	5,244,536
Books & Supplies	189,283	2,000	191,283	189,283	5,000	194,283	189,283	5,000	194,283
Operation & Contracted Services	470,255	1,181,660	1,651,915	395,255	1,181,660	1,576,915	395,255	1,252,600	1,647,855
Capital Outlay	0	0	-	-	-	-	-	-	-
Other Outgo & ROC/P Transfer	0	0	-	-	-	-	-	-	-
Direct Support/Indirect Costs	0	0	-	-	-	-	-	-	-
Debt Services	0	0	-	-	-	-	-	-	-
Total Expenditures	2,681,036	15,387,279	18,068,315	2,678,804	15,855,230	18,534,033	2,722,787	16,407,108	19,129,894
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(4)	225,969	225,965	2,228	1,295,216	1,297,445	(41,755)	471,539	429,785
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	(4)	225,969	225,965	2,228	1,295,216	1,297,445	(41,755)	471,539	429,785
BEGINNING BALANCE	159,112	1,151,636	1,310,748	159,108	1,377,605	1,536,713	161,336	2,672,821	2,834,158
ENDING BALANCE BEFORE RESERVE	159,108	1,377,605	1,536,713	161,336	2,672,821	2,834,158	119,582	3,144,360	3,263,942
ENDING FUND BALANCE	159,108	1,377,605	1,536,713	161,336	2,672,821	2,834,158	119,582	3,144,360	3,263,942

SECTION 5

Other Funds

East Side Union High School District

2016/17 Proposed Budget – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs. The Adult Education is funded in a Block Grant since 2015/16. For the fiscal year beginning of July 1, 2016 the fund is projected to have a balance of \$1.06 million. Partial of the prior year carryover will help fund the Administration Building projection in 2016/17.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District has been partner with Educare California at Silicon Valley (ECSV) for the Educare California Program since 2015/16. The program has showed a great success. For FY 2016-17, the Educare program requires an annually projection of \$318 thousand contribution from general fund.

Deferred Maintenance Fund – 14

Fund 14 has a very small fund balance and will be depleting after 2016-17. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District will use Fund 35 to support deferred maintenance requirements and emergency capital improvement.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$7.9 million for the fiscal year beginning July 1, 2016.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$18.4 million for the fiscal year beginning July 1, 2016.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The fund is projected to have a balance of \$6.6 million for the fiscal year beginning July 1, 2016.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E in 2008. The fund is projected to have a balance of \$25.3 million for the fiscal year beginning July 1, 2016. There is

about \$74.4 million of the remaining of the bond which the district will sell in the near future for the new improvement projects.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$95.4 million for the fiscal year beginning July 1, 2016.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. For the fiscal year beginning July 1, 2016 the fund is projected to have a balance of \$9.16 million. The District is going to fund the following projects: Independence building G, H, K, L & B for modernization; Independence gym; Accel program rental; Evergreen Valley High School restroom refurbish; District-wide security camera upgrades; Updating facilities master plan and portable building installation for Yerba Buena College Connection Academy.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year beginning July 1, 2016, the fund is projected to have a balance of \$13.9 million for the District to fund the emergency capital improvements, support deferred maintenance projects and the following projects: Ed Center interior/exterior facility improvement; District-wide Energy Efficiency Project; Ed Center fire alarm upgrades; State Allocation Board Facilities Funding Development & Assistance contract; Yerba Buena, New Student Union & Quad modernization; Joint Transportation Yard project with Franklin-McKinney School District (FMSD) and help to re-locate FMSC Maintenance yard; Update Independence Adult Ed Administration Building.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is projected to have a balance of \$1,575 for the fiscal year beginning July 1, 2016.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. The District has 47.48% or 11,032 Free and Reduce students eligible for 2015/16. The fund is projected to need a contribution of \$432k from General Fund for the fiscal year beginning July 1, 2016.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs

relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$813 thousand for the fiscal year beginning July 1, 2016.

Self-Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys received for self-insurance activities related to dental and the district (PPO) medical insurance which is managed by POMCO starting 7/1/2016. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. For the fiscal year beginning July 1, 2016, the fund is projected to have a balance of \$7.8 million of which \$5.1 million will be used to pay medical benefit in lieu of general fund in 2017-18.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The retirees' medical and other benefits are paid from this fund. The fund is projected to have a beginning balance of \$22.4 million for the fiscal year 2016/17. The fund will pay a projection of \$3.4 million for the retirees' medical benefit premium and \$1.08 million for the last payment of the 2012/13 Supplemental Employee Retirement Plan.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate investment income to fund the student scholarship which is called "Go for It" Scholarship. The fund is projected to have a balance of \$598 thousand for the fiscal year beginning July 1, 2016. If the "Go for It" scholarship fund balance falls below \$500 thousand due to the market investment fluctuation, the scholarship payments to students are required to be suspended.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Federal	763,000	793,029	30,029
Other State	6,774,874	7,017,150	242,276
Local	139,440	86,500	(52,940)
Total Revenues	7,677,314	7,896,679	219,365
Expenditures			
Certificated Salaries	2,968,437	3,508,508	540,071
Classified Salaries	1,059,227	1,140,929	81,702
Employee Benefits	1,619,979	1,730,137	110,158
Books & Supplies	386,339	690,899	304,560
Operation & Contracted Services	442,773	308,708	(134,065)
Capital Outlay	0	750,000	750,000
Direct Support/Indirect Costs	346,397	368,998	22,601
Total Expenditures	6,823,152	8,498,179	1,675,027
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	854,162	(601,500)	(1,455,662)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	209,782	1,063,944	854,162
Net Increase (Decrease) in Fund Balance	854,162	(601,500)	(1,455,662)
ENDING BALANCE	1,063,944	462,444	(601,500)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Federal	548,345	569,237	20,892
Other State	1,194,710	1,259,707	64,997
Local	625,067	624,890	(177)
Total Revenues	2,368,122	2,453,834	85,712
Expenditures			
Certificated Salaries	582,166	747,951	165,785
Classified Salaries	769,274	836,370	67,096
Employee Benefits	791,752	971,372	179,620
Books & Supplies	108,590	85,000	(23,590)
Contracted Services	116,340	130,941	14,601
Total Expenditures	2,368,122	2,771,634	403,512
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(317,800)	(317,800)
Other Financing Sources/Uses			
Contribution from General Fund	0	317,800	317,800
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	420	180	(240)
Total Revenues	420	180	(240)
Expenditures			
Books & Supplies	6,800	5,000	(1,800)
Contracted Services	30,360	30,000	(360)
Capital Outlay	0	0	0
Total Expenditures	37,160	35,000	(2,160)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(36,740)	(34,820)	1,920
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	77,050	40,310	(36,740)
Net Increase (Decrease) in Fund Balance	(36,740)	(34,820)	1,920
ENDING BALANCE	40,310	5,490	(34,820)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	48,966	55,000	6,034
Total Revenues	48,966	55,000	6,034
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	48,966	55,000	6,034
Other Financing Sources/Uses			
Transfer In	270,000	380,000	110,000
BEGINNING BALANCE	7,563,356	7,882,322	318,966
Net Increase (Decrease) in Fund Balance	318,966	435,000	6,034
ENDING BALANCE	7,882,322	8,317,322	325,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	159,000	130,000	(29,000)
Total Revenues	159,000	130,000	(29,000)
Expenditures			
Classified Salaries	265,543	311,023	45,480
Employee Benefits	121,034	148,984	27,950
Books & Supplies	82,000	250,000	168,000
Contracted Services	354,805	376,125	21,320
Capital Outlay	6,806,000	8,350,000	1,544,000
Total Expenditures	7,629,382	9,436,132	1,806,750
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(7,470,382)	(9,306,132)	(1,835,750)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	25,911,667	18,441,285	(7,470,382)
Audit Adjustment for 2013/14			
Net Increase (Decrease) in Fund Balance	(7,470,382)	(9,306,132)	(1,835,750)
ENDING BALANCE	18,441,285	9,135,153	(9,306,132)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	71,000	35,000	(36,000)
Total Revenues	71,000	35,000	(36,000)
Expenditures			
Classified Salaries	106,000	21,432	(84,568)
Employee Benefits	20,655	10,831	(9,824)
Books & Supplies	6,100,000	718,000	(5,382,000)
Contracted Services	1,305,000	993,000	(312,000)
Capital Outlay	2,000,000	2,000,000	0
Total Expenditures	9,531,655	3,743,263	(5,788,392)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(9,460,655)	(3,708,263)	5,752,392
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	28,363	6,605,708	6,577,345
Audit Adjustment for 2014/15	16,038,000		(16,038,000)
Net Increase (Decrease) in Fund Balance	(9,460,655)	(3,708,263)	5,752,392
ENDING BALANCE	6,605,708	2,897,445	(3,708,263)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Other Local Revenues	232,627	200,000	(32,627)
Total Revenues	232,627	200,000	(32,627)
Expenditures			
Classified Salaries	911,100	854,954	(56,146)
Employee Benefits	410,538	409,930	(608)
Books & Supplies	420,000	625,000	205,000
Contracted Services	574,500	574,937	437
Capital Outlay	11,260,000	15,540,000	4,280,000
Total Expenditures	13,576,138	18,004,821	4,428,683
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(13,343,511)	(17,804,821)	(4,461,310)
Other Financing Sources/Uses			
Other Sources			0
BEGINNING BALANCE	38,690,394	25,346,883	(13,343,511)
Net Increase (Decrease) in Fund Balance	(13,343,511)	(17,804,821)	(4,461,310)
ENDING BALANCE	25,346,883	7,542,062	(17,804,821)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	716,288	620,000	(96,288)
Total Revenues	716,288	620,000	(96,288)
Expenditures			
Classified Salaries	361,925	448,944	87,019
Employee Benefits	165,381	185,859	20,478
Books & Supplies	925,000	680,000	(245,000)
Contracted Services	1,024,000	1,227,359	203,359
Capital Outlay	12,100,000	29,500,000	17,400,000
Total Expenditures	14,576,306	32,042,162	17,465,856
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(13,860,018)	(31,422,162)	(17,562,144)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	10,223,956	95,363,938	85,139,982
Audit Adjustment for 2014/15	99,000,000	0	(99,000,000)
Net Increase (Decrease) in Fund Balance	(13,860,018)	(31,422,162)	(17,562,144)
ENDING BALANCE	95,363,938	63,941,776	(31,422,162)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	1,861,650	2,065,000	203,350
Total Revenues	1,861,650	2,065,000	203,350
Expenditures			
Books & Supplies	1,000	1,000	0
Operation and Contracted Services	175,850	454,200	278,350
Capital Outlay	1,076,800	5,342,188	4,265,388
Total Expenditures	1,253,650	5,797,388	4,543,738
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	608,000	(3,732,388)	(4,340,388)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	8,548,995	9,156,995	608,000
Net Increase (Decrease) in Fund Balance	608,000	(3,732,388)	(4,340,388)
ENDING BALANCE	9,156,995	5,424,607	(3,732,388)

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Other State Revenue	0	0	0
State	3,569,742	0	(3,569,742)
Local	102,873	75,000	(27,873)
Total Revenues	3,672,615	75,000	(3,597,615)
Expenditures			
Classified Salaries	7,500	0	(7,500)
Employee Benefits	770	0	(770)
Books and Supplies	32,000	50,000	18,000
Contracted Services & Operating Exp	131,686	110,100	(21,586)
Capital Outlay	1,850,000	6,315,711	4,465,711
Other Outgo	0	0	0
Total Expenditures	2,021,956	6,475,811	4,453,855
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,650,659	(6,400,811)	(8,051,470)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	11,422,134	13,856,854	2,434,720
Audit Adjustment for 2014/15	784,061	0	(784,061)
Net Increase (Decrease) in Fund Balance	1,650,659	(6,400,811)	(8,051,470)
ENDING BALANCE	13,856,854	7,456,043	(6,400,811)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	10	10	0
Total Revenues	10	10	0
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	10	10	0
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,565	1,575	10
Net Increase (Decrease) in Fund Balance	10	10	0
ENDING BALANCE	1,575	1,585	10

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Federal	4,922,901	5,099,623	176,722
Other State	373,556	385,071	11,515
Local	1,469,915	1,477,791	7,876
Total Revenues	6,766,372	6,962,485	196,113
Expenditures			
Classified Salaries	2,774,971	2,909,845	134,874
Employee Benefits	1,643,395	1,744,629	101,234
Books & Supplies	2,183,981	2,287,892	103,911
Contracted Services	63,258	107,000	43,742
Capital Outlay	0	0	0
Direct Support/Indirect Costs	340,612	345,353	4,741
Total Expenditures	7,006,217	7,394,719	388,502
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(239,845)	(432,234)	(192,389)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	239,845	432,234	192,389
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	2,417,794	550,000	(1,867,794)
Total Revenues	2,417,794	550,000	(1,867,794)
Expenditures			
Books & Supplies	23,200	53,000	29,800
Contracted Services / Operations	2,193,994	800,000	(1,393,994)
Total Expenditures	2,217,194	853,000	(1,364,194)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	200,600	(303,000)	(503,600)
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	512,834	813,434	300,600
Net Increase (Decrease) in Fund Balance	300,600	(203,000)	(503,600)
ENDING BALANCE	813,434	610,434	(203,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	3,255,043	3,260,000	4,957
Total Revenues	3,255,043	3,260,000	4,957
Expenditures			
Books & Supplies	0	0	0
Contracted Services	3,173,184	1,831,788	(1,341,396)
Total Expenditures	3,173,184	1,831,788	(1,341,396)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	81,859	1,428,212	1,346,353
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	7,718,696	7,800,555	81,859
Net Increase (Decrease) in Fund Balance	81,859	1,428,212	1,346,353
ENDING BALANCE	7,800,555	9,228,767	1,428,212

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	(2,004,748)	1,000,000	3,004,748
Total Revenues	(2,004,748)	1,000,000	3,004,748
Expenditures			
Operation & Contracted Services	4,465,459	4,541,000	75,541
Total Expenditures	4,465,459	4,541,000	75,541
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,470,207)	(3,541,000)	2,929,207
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	28,910,644	22,440,437	(6,470,207)
Net Increase (Decrease) in Fund Balance	(6,470,207)	(3,541,000)	2,929,207
ENDING BALANCE	22,440,437	18,899,437	(3,541,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2015/16 Estimated Actual	2016/17 Proposed Budget	Variance
Revenues			
Local	(51,776)	20,000	71,776
Total Revenues	(51,776)	20,000	71,776
Expenditures			
Books & Supplies	0	0	0
Contracted Services	43,650	46,200	2,550
Capital Outlay	0	0	0
Total Expenditures	43,650	46,200	2,550
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(95,426)	(26,200)	69,226
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	693,220	597,794	(95,426)
Net Increase (Decrease) in Fund Balance	(95,426)	(26,200)	69,226
ENDING BALANCE	597,794	571,594	(26,200)

SECTION 6

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 830 N Capitol Ave, San Jose, CA 95133

Place: 830 N Capitol Ave, San Jose, CA

Date: June 20, 2016

Date: June 09, 2016

Time: _____

Adoption Date: June 23, 2016

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhd.org

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)	n/a	
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 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 23, 2016

For additional information on this certification, please contact:

Name: Karen Poon

Title: Director of Finance

Telephone: 408-347-5220

E-mail: poonk@esuhsd.org

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	213,313,058.00	0.00	213,313,058.00	219,239,288.00	0.00	219,239,288.00	2.8%
2) Federal Revenue		8100-8299	208,432.00	12,026,762.00	12,235,194.00	208,432.00	12,313,203.00	12,521,635.00	2.3%
3) Other State Revenue		8300-8599	16,432,289.00	15,898,722.00	32,331,011.00	9,837,818.00	21,232,401.00	31,070,219.00	-3.9%
4) Other Local Revenue		8600-8799	5,220,135.00	2,206,307.00	7,426,442.00	3,866,930.00	294,225.00	4,161,155.00	-44.0%
5) TOTAL, REVENUES			235,173,914.00	30,131,791.00	265,305,705.00	233,152,468.00	33,839,829.00	266,992,297.00	0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	101,022,692.00	18,257,207.00	119,279,899.00	105,551,180.00	20,328,068.00	125,879,248.00	5.5%
2) Classified Salaries		2000-2999	21,241,324.00	9,571,699.00	30,813,023.00	22,073,883.00	10,022,967.00	32,096,850.00	4.2%
3) Employee Benefits		3000-3999	47,145,813.00	20,007,902.00	67,153,715.00	50,900,454.00	23,416,584.00	74,317,038.00	10.7%
4) Books and Supplies		4000-4999	2,413,673.00	3,889,978.00	6,303,651.00	2,724,633.00	5,419,943.00	8,144,576.00	29.2%
5) Services and Other Operating Expenditures		5000-5999	14,630,747.00	9,708,823.00	24,339,570.00	16,367,846.00	11,839,292.00	28,207,138.00	15.9%
6) Capital Outlay		6000-6999	50,000.00	3,497,568.00	3,547,568.00	10,000.00	2,031,717.00	2,041,717.00	-42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,772,802.00	505,243.00	6,278,045.00	5,531,183.00	110,000.00	5,641,183.00	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,487,416.00)	2,800,407.00	(687,009.00)	(3,689,766.00)	2,975,415.00	(714,351.00)	4.0%
9) TOTAL, EXPENDITURES			188,789,635.00	68,238,827.00	257,028,462.00	199,469,413.00	76,143,986.00	275,613,399.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,384,279.00	(38,107,036.00)	8,277,243.00	33,683,055.00	(42,304,157.00)	(8,621,102.00)	-204.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	609,845.00	0.00	609,845.00	1,230,034.00	0.00	1,230,034.00	101.7%
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	(37,904,506.00)	37,904,506.00	0.00	(42,179,823.00)	42,179,823.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,514,351.00)	37,904,506.00	(609,845.00)	(43,409,857.00)	42,179,823.00	(1,230,034.00)	101.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,869,928.00	(202,530.00)	7,667,398.00	(9,726,802.00)	(124,334.00)	(9,851,136.00)	-228.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
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)			31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
2) Ending Balance, June 30 (E + F1e)			39,162,441.50	2,797,440.70	41,959,882.20	29,435,639.50	2,673,106.70	32,108,746.20	-23.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	162,057.00	0.00	162,057.00	162,057.00	0.00	162,057.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,797,440.70	2,797,440.70	0.00	2,673,106.70	2,673,106.70	-4.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	38,997,864.50	0.00	38,997,864.50	29,271,082.50	0.00	29,271,082.50	-24.9%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	95,248,328.00	0.00	95,248,328.00	103,858,466.00	0.00	103,858,466.00	9.0%
Education Protection Account State Aid - Current Year		8012	35,934,622.00	0.00	35,934,622.00	33,980,446.00	0.00	33,980,446.00	-5.4%
State Aid - Prior Years		8019	(137,604.00)	0.00	(137,604.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	550,324.00	0.00	550,324.00	550,324.00	0.00	550,324.00	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	84,840,239.00	0.00	84,840,239.00	84,840,239.00	0.00	84,840,239.00	0.0%
Unsecured Roll Taxes		8042	7,548,305.00	0.00	7,548,305.00	7,548,305.00	0.00	7,548,305.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,059,000.00	0.00	6,059,000.00	6,059,000.00	0.00	6,059,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,894,000.00)	0.00	(2,894,000.00)	(2,894,000.00)	0.00	(2,894,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	890,272.00	0.00	890,272.00	890,272.00	0.00	890,272.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			228,039,486.00	0.00	228,039,486.00	234,833,052.00	0.00	234,833,052.00	3.0%
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	(14,726,428.00)	0.00	(14,726,428.00)	(15,593,764.00)	0.00	(15,593,764.00)	5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			213,313,058.00	0.00	213,313,058.00	219,239,288.00	0.00	219,239,288.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,739,510.00	3,739,510.00	0.00	3,889,415.00	3,889,415.00	4.0%
Special Education Discretionary Grants		8182	0.00	319,070.00	319,070.00	0.00	394,489.00	394,489.00	23.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,267,643.00	4,267,643.00		4,511,320.00	4,511,320.00	5.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		741,743.00	741,743.00		744,340.00	744,340.00	0.4%
NCLB: Title III, Immigrant Education Program	4201	8290		109,105.00	109,105.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		446,878.00	446,878.00		309,724.00	309,724.00	-30.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		510,394.00	510,394.00		342,321.00	342,321.00	-32.9%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		657,633.00	657,633.00		603,632.00	603,632.00	-8.2%
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	208,432.00	1,234,786.00	1,443,218.00	208,432.00	1,517,962.00	1,726,394.00	19.6%
TOTAL, FEDERAL REVENUE			208,432.00	12,026,762.00	12,235,194.00	208,432.00	12,313,203.00	12,521,635.00	2.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,149,744.00	0.00	13,149,744.00	6,539,582.00	0.00	6,539,582.00	-50.3%
Lottery - Unrestricted and Instructional Materials		8560	3,192,614.00	1,000,644.00	4,193,258.00	3,208,305.00	939,575.00	4,147,880.00	-1.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,481,578.00	1,481,578.00		1,687,773.00	1,687,773.00	13.9%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		3,329,540.00	3,329,540.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		38,725.00	38,725.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	89,931.00	13,377,775.00	13,467,706.00	89,931.00	15,275,513.00	15,365,444.00	14.1%
TOTAL, OTHER STATE REVENUE			16,432,289.00	15,898,722.00	32,331,011.00	9,837,818.00	21,232,401.00	31,070,219.00	-3.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,143,072.00	0.00	1,143,072.00	1,106,000.00	0.00	1,106,000.00	-3.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	136,046.00	0.00	136,046.00	136,046.00	0.00	136,046.00	0.0%
Interest		8660	147,923.00	2,800.00	150,723.00	150,000.00	4,250.00	154,250.00	2.3%
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	566,600.00	0.00	566,600.00	584,979.00	0.00	584,979.00	3.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	950,182.00	0.00	950,182.00	950,000.00	0.00	950,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	384,151.00	384,151.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	2,276,312.00	3,622,044.00	5,898,356.00	939,905.00	3,160,121.00	4,100,026.00	-30.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		(1,802,688.00)	(1,802,688.00)		(2,870,146.00)	(2,870,146.00)	59.2%
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			5,220,135.00	2,206,307.00	7,426,442.00	3,866,930.00	294,225.00	4,161,155.00	-44.0%
TOTAL, REVENUES			235,173,914.00	30,131,791.00	265,305,705.00	233,152,468.00	33,839,829.00	266,992,297.00	0.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,853,561.00	10,775,617.00	91,629,178.00	85,211,326.00	10,696,422.00	95,907,748.00	4.7%
Certificated Pupil Support Salaries		1200	6,730,846.00	1,225,873.00	7,956,719.00	7,064,163.00	1,362,382.00	8,426,545.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,625,065.00	753,390.00	7,378,455.00	6,608,939.00	922,066.00	7,531,005.00	2.1%
Other Certificated Salaries		1900	6,813,220.00	5,502,327.00	12,315,547.00	6,666,752.00	7,347,198.00	14,013,950.00	13.8%
TOTAL, CERTIFICATED SALARIES			101,022,692.00	18,257,207.00	119,279,899.00	105,551,180.00	20,326,068.00	125,879,248.00	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	327,631.00	5,541,330.00	5,868,961.00	341,703.00	5,768,070.00	6,109,773.00	4.1%
Classified Support Salaries		2200	6,513,861.00	2,426,517.00	8,940,378.00	6,793,308.00	2,639,328.00	9,432,636.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	1,996,089.00	205,251.00	2,201,340.00	2,044,249.00	216,534.00	2,260,783.00	2.7%
Clerical, Technical and Office Salaries		2400	9,081,334.00	792,632.00	9,873,966.00	9,569,026.00	876,408.00	10,445,434.00	5.8%
Other Classified Salaries		2900	3,322,409.00	605,969.00	3,928,378.00	3,325,597.00	522,627.00	3,848,224.00	-2.0%
TOTAL, CLASSIFIED SALARIES			21,241,324.00	9,571,699.00	30,813,023.00	22,073,883.00	10,022,967.00	32,096,850.00	4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,710,821.00	8,979,327.00	19,690,148.00	13,148,949.00	11,784,166.00	24,933,115.00	26.6%
PERS		3201-3202	2,277,518.00	1,212,622.00	3,490,140.00	2,955,389.00	1,360,542.00	4,315,931.00	23.7%
OASDI/Medicare/Alternative		3301-3302	3,040,264.00	1,110,193.00	4,150,457.00	3,221,917.00	1,112,978.00	4,334,895.00	4.4%
Health and Welfare Benefits		3401-3402	28,752,586.00	8,165,478.00	36,918,064.00	29,095,795.00	8,573,286.00	37,669,081.00	2.0%
Unemployment Insurance		3501-3502	60,850.00	13,833.00	74,683.00	63,825.00	15,169.00	78,994.00	5.8%
Workers' Compensation		3601-3602	2,303,774.00	526,449.00	2,830,223.00	2,414,579.00	570,443.00	2,985,022.00	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,145,813.00	20,007,902.00	67,153,715.00	50,900,454.00	23,416,584.00	74,317,038.00	10.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	467,170.00	1,062,900.00	1,530,070.00	645,000.00	939,575.00	1,584,575.00	3.6%
Books and Other Reference Materials		4200	92,702.00	182,076.00	274,778.00	91,000.00	169,776.00	260,776.00	-5.1%
Materials and Supplies		4300	1,618,771.00	2,275,832.00	3,894,603.00	1,807,956.00	3,398,436.00	5,206,392.00	33.7%
Noncapitalized Equipment		4400	235,030.00	369,170.00	604,200.00	180,677.00	912,156.00	1,092,833.00	80.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,413,673.00	3,889,978.00	6,303,651.00	2,724,633.00	5,419,943.00	8,144,576.00	29.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,429,370.00	4,506,935.00	7,936,305.00	3,835,370.00	5,897,549.00	9,732,919.00	22.6%
Travel and Conferences		5200	209,540.00	470,197.00	679,737.00	235,430.00	705,384.00	940,814.00	38.4%
Dues and Memberships		5300	85,466.00	6,820.00	92,286.00	100,000.00	6,929.00	106,929.00	15.9%
Insurance		5400 - 5450	1,434,309.00	0.00	1,434,309.00	1,483,901.00	0.00	1,483,901.00	3.5%
Operations and Housekeeping Services		5500	4,052,206.00	0.00	4,052,206.00	4,515,622.00	0.00	4,515,622.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,145,973.00	603,726.00	1,749,699.00	1,591,850.00	829,031.00	2,420,881.00	38.4%
Transfers of Direct Costs		5710	(172,645.00)	172,645.00	0.00	(123,703.00)	123,703.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,983.00	(17,053.00)	(15,070.00)	(38,000.00)	4,000.00	(34,000.00)	125.6%
Professional/Consulting Services and Operating Expenditures		5800	3,386,593.00	3,963,196.00	7,349,789.00	3,604,184.00	4,271,037.00	7,875,221.00	7.1%
Communications		5900	1,057,952.00	2,357.00	1,060,309.00	1,163,192.00	1,659.00	1,164,851.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,630,747.00	9,708,823.00	24,339,570.00	16,367,846.00	11,839,292.00	28,207,138.00	15.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,440,132.00	3,440,132.00	0.00	1,687,773.00	1,687,773.00	-50.9%
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	50,000.00	57,436.00	107,436.00	10,000.00	343,944.00	353,944.00	229.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	3,497,568.00	3,547,568.00	10,000.00	2,031,717.00	2,041,717.00	-42.4%
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	58,183.00	58,183.00	0.00	60,000.00	60,000.00	3.1%
Tuition, Excess Costs, and/or Deficit 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	244,370.00	0.00	244,370.00	269,000.00	0.00	269,000.00	10.1%
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	384,151.00	384,151.00	0.00	0.00	0.00	-100.0%
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	3,466,129.00	0.00	3,466,129.00	3,158,190.00	0.00	3,158,190.00	-8.9%
All Other Transfers		7281-7283	0.00	62,909.00	62,909.00	0.00	50,000.00	50,000.00	-20.5%
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	1,612,303.00	0.00	1,612,303.00	1,588,993.00	0.00	1,588,993.00	-1.4%
Other Debt Service - Principal		7439	450,000.00	0.00	450,000.00	515,000.00	0.00	515,000.00	14.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,772,802.00	505,243.00	6,278,045.00	5,531,183.00	110,000.00	5,641,183.00	-10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,800,407.00)	2,800,407.00	0.00	(2,975,415.00)	2,975,415.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(687,009.00)	0.00	(687,009.00)	(714,351.00)	0.00	(714,351.00)	4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,487,416.00)	2,800,407.00	(687,009.00)	(3,689,766.00)	2,975,415.00	(714,351.00)	4.0%
TOTAL, EXPENDITURES			188,789,635.00	66,238,827.00	257,028,462.00	199,469,413.00	76,143,986.00	275,613,399.00	7.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	609,845.00	0.00	609,845.00	1,230,034.00	0.00	1,230,034.00	101.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			609,845.00	0.00	609,845.00	1,230,034.00	0.00	1,230,034.00	101.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(37,904,506.00)	37,904,506.00	0.00	(42,179,823.00)	42,179,823.00	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			(37,904,506.00)	37,904,506.00	0.00	(42,179,823.00)	42,179,823.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,514,351.00)	37,904,506.00	(609,845.00)	(43,409,857.00)	42,179,823.00	(1,230,034.00)	101.7%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	213,313,058.00	0.00	213,313,058.00	219,239,288.00	0.00	219,239,288.00	2.8%
2) Federal Revenue		8100-8299	208,432.00	12,026,762.00	12,235,194.00	208,432.00	12,313,203.00	12,521,635.00	2.3%
3) Other State Revenue		8300-8599	16,432,289.00	15,898,722.00	32,331,011.00	9,837,818.00	21,232,401.00	31,070,219.00	-3.9%
4) Other Local Revenue		8600-8799	5,220,135.00	2,206,307.00	7,426,442.00	3,866,930.00	294,225.00	4,161,155.00	-44.0%
5) TOTAL, REVENUES			235,173,914.00	30,131,791.00	265,305,705.00	233,152,468.00	33,839,829.00	266,992,297.00	0.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		115,583,465.00	35,690,854.00	151,274,319.00	118,408,454.00	42,855,916.00	161,264,370.00	6.6%
2) Instruction - Related Services	2000-2999		17,842,051.00	12,532,145.00	30,374,196.00	20,332,128.00	14,064,413.00	34,396,541.00	13.2%
3) Pupil Services	3000-3999		25,140,510.00	7,245,087.00	32,385,597.00	27,178,223.00	7,648,134.00	34,826,357.00	7.5%
4) Ancillary Services	4000-4999		2,256,019.00	53,939.00	2,309,958.00	2,262,358.00	72,539.00	2,334,897.00	1.1%
5) Community Services	5000-5999		0.00	10,143.00	10,143.00	0.00	32,019.00	32,019.00	215.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,331,012.00	2,883,166.00	11,214,178.00	10,480,848.00	3,150,113.00	13,630,961.00	21.6%
8) Plant Services	8000-8999		13,863,776.00	9,318,250.00	23,182,026.00	15,276,219.00	8,210,852.00	23,487,071.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	5,772,802.00	505,243.00	6,278,045.00	5,531,183.00	110,000.00	5,641,183.00	-10.1%
10) TOTAL, EXPENDITURES			188,789,635.00	68,238,827.00	257,028,462.00	199,469,413.00	76,143,986.00	275,613,399.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,384,279.00	(38,107,036.00)	8,277,243.00	33,683,055.00	(42,304,157.00)	(8,621,102.00)	-204.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	609,845.00	0.00	609,845.00	1,230,034.00	0.00	1,230,034.00	101.7%
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	(37,904,506.00)	37,904,506.00	0.00	(42,179,823.00)	42,179,823.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,514,351.00)	37,904,506.00	(609,845.00)	(43,409,857.00)	42,179,823.00	(1,230,034.00)	101.7%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,869,928.00	(202,530.00)	7,667,398.00	(9,726,802.00)	(124,334.00)	(9,851,136.00)	-228.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
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)			31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,292,513.50	2,999,970.70	34,292,484.20	39,162,441.50	2,797,440.70	41,959,882.20	22.4%
2) Ending Balance, June 30 (E + F1e)			39,162,441.50	2,797,440.70	41,959,882.20	29,435,639.50	2,673,106.70	32,108,746.20	-23.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	162,057.00	0.00	162,057.00	162,057.00	0.00	162,057.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,797,440.70	2,797,440.70	0.00	2,673,106.70	2,673,106.70	-4.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	38,997,884.50	0.00	38,997,884.50	29,271,082.50	0.00	29,271,082.50	-24.9%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	755,727.98	867,626.98
6264	Educator Effectiveness	1,574,436.00	985,886.00
6300	Lottery: Instructional Materials	0.55	0.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	467,276.17	819,593.17
Total, Restricted Balance		<u>2,797,440.70</u>	<u>2,673,106.70</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	763,000.00	793,029.00	3.9%
3) Other State Revenue		8300-8599	6,774,874.00	7,017,150.00	3.6%
4) Other Local Revenue		8600-8799	139,440.00	86,500.00	-38.0%
5) TOTAL, REVENUES			7,677,314.00	7,896,679.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,968,439.00	3,508,508.00	18.2%
2) Classified Salaries		2000-2999	1,059,227.00	1,140,929.00	7.7%
3) Employee Benefits		3000-3999	1,619,979.00	1,730,137.00	6.8%
4) Books and Supplies		4000-4999	386,339.00	690,899.00	78.8%
5) Services and Other Operating Expenditures		5000-5999	442,774.00	308,708.00	-30.3%
6) Capital Outlay		6000-6999	0.00	750,000.00	New
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	346,397.00	368,998.00	6.5%
9) TOTAL, EXPENDITURES			6,823,155.00	8,498,179.00	24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			854,159.00	(601,500.00)	-170.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			854,159.00	(601,500.00)	-170.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,782.48	1,063,941.48	407.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,782.48	1,063,941.48	407.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,782.48	1,063,941.48	407.2%
2) Ending Balance, June 30 (E + F1e)			1,063,941.48	462,441.48	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			823,892.00	222,392.00	-73.0%
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	240,049.48	240,049.48	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	763,000.00	793,029.00	3.9%
TOTAL, FEDERAL REVENUE			763,000.00	793,029.00	3.9%
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	6,245,614.00	6,298,699.00	0.8%
All Other State Revenue	All Other	8590	529,260.00	718,451.00	35.7%
TOTAL, OTHER STATE REVENUE			6,774,874.00	7,017,150.00	3.6%

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	6,440.00	6,500.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	133,000.00	80,000.00	-39.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,440.00	86,500.00	-38.0%
TOTAL, REVENUES			7,677,314.00	7,896,679.00	2.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,216,716.00	2,560,013.00	15.5%
Certificated Pupil Support Salaries		1200	67,802.00	135,000.00	99.1%
Certificated Supervisors' and Administrators' Salaries		1300	334,461.00	352,095.00	5.3%
Other Certificated Salaries		1900	349,460.00	461,400.00	32.0%
TOTAL, CERTIFICATED SALARIES			2,968,439.00	3,508,508.00	18.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	191,103.00	205,000.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	868,124.00	935,929.00	7.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,059,227.00	1,140,929.00	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	429,837.00	443,454.00	3.2%
PERS		3201-3202	129,697.00	185,153.00	42.8%
OASDI/Medicare/Alternative		3301-3302	137,720.00	140,948.00	2.3%
Health and Welfare Benefits		3401-3402	844,885.00	879,355.00	4.1%
Unemployment Insurance		3501-3502	2,014.00	2,198.00	9.1%
Workers' Compensation		3601-3602	75,826.00	79,029.00	4.2%
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			1,619,979.00	1,730,137.00	6.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	128,478.00	125,000.00	-2.7%
Books and Other Reference Materials		4200	3,545.00	6,050.00	70.7%
Materials and Supplies		4300	80,659.00	93,800.00	16.3%
Noncapitalized Equipment		4400	173,657.00	466,049.00	168.4%
TOTAL, BOOKS AND SUPPLIES			386,339.00	690,899.00	78.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,800.00	40,881.00	219.4%
Dues and Memberships		5300	250.00	750.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,048.00	51,200.00	31.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,183.00	19,300.00	27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,645.00)	(30,200.00)	-15.3%
Professional/Consulting Services and Operating Expenditures		5800	357,694.00	187,577.00	-47.6%
Communications		5900	53,444.00	39,200.00	-26.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			442,774.00	308,708.00	-30.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	750,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	750,000.00	New
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	346,397.00	368,998.00	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			346,397.00	368,998.00	6.5%
TOTAL, EXPENDITURES			6,823,155.00	8,498,179.00	24.5%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	763,000.00	793,029.00	3.9%
3) Other State Revenue		8300-8599	6,774,874.00	7,017,150.00	3.6%
4) Other Local Revenue		8600-8799	139,440.00	86,500.00	-38.0%
5) TOTAL, REVENUES			7,677,314.00	7,896,679.00	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,935,013.00	3,859,659.00	31.5%
2) Instruction - Related Services	2000-2999		3,134,526.00	2,964,021.00	-5.4%
3) Pupil Services	3000-3999		76,302.00	147,007.00	92.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		346,397.00	368,998.00	6.5%
8) Plant Services	8000-8999		330,917.00	1,158,494.00	250.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,823,155.00	8,498,179.00	24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			854,159.00	(601,500.00)	-170.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			854,159.00	(601,500.00)	-170.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,782.48	1,063,941.48	407.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,782.48	1,063,941.48	407.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,782.48	1,063,941.48	407.2%
2) Ending Balance, June 30 (E + F1e)			1,063,941.48	462,441.48	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	823,892.00	222,392.00	-73.0%
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	240,049.48	240,049.48	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
6391	Adult Education Block Grant Program	823,892.00	222,392.00
Total, Restricted Balance		823,892.00	222,392.00

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	548,345.00	569,237.00	3.8%
3) Other State Revenue		8300-8599	1,194,710.00	1,259,707.00	5.4%
4) Other Local Revenue		8600-8799	625,067.00	624,890.00	0.0%
5) TOTAL, REVENUES			2,368,122.00	2,453,834.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	582,166.00	747,951.00	28.5%
2) Classified Salaries		2000-2999	769,274.00	836,370.00	8.7%
3) Employee Benefits		3000-3999	791,752.00	971,372.00	22.7%
4) Books and Supplies		4000-4999	108,590.00	85,000.00	-21.7%
5) Services and Other Operating Expenditures		5000-5999	116,340.00	130,941.00	12.6%
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			2,368,122.00	2,771,634.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(317,800.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	317,800.00	New
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	317,800.00	New

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	548,345.00	569,237.00	3.8%
TOTAL, FEDERAL REVENUE			548,345.00	569,237.00	3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,161,542.00	1,203,867.00	3.6%
All Other State Revenue	All Other	8590	33,168.00	55,840.00	68.4%
TOTAL, OTHER STATE REVENUE			1,194,710.00	1,259,707.00	5.4%
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	88.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	70,089.00	70,000.00	-0.1%
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	554,890.00	554,890.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			625,067.00	624,890.00	0.0%
TOTAL, REVENUES			2,368,122.00	2,453,834.00	3.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	455,922.00	559,383.00	22.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	100,941.00	101,878.00	0.9%
Other Certificated Salaries		1900	25,303.00	86,690.00	242.6%
TOTAL, CERTIFICATED SALARIES			582,166.00	747,951.00	28.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	659,572.00	735,919.00	11.6%
Classified Support Salaries		2200	13,430.00	14,834.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,055.00	17,617.00	3.3%
Other Classified Salaries		2900	79,217.00	68,000.00	-14.2%
TOTAL, CLASSIFIED SALARIES			769,274.00	836,370.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	91,477.00	149,415.00	63.3%
PERS		3201-3202	80,560.00	106,163.00	31.8%
OASDI/Medicare/Alternative		3301-3302	60,426.00	70,479.00	16.6%
Health and Welfare Benefits		3401-3402	532,724.00	615,349.00	15.5%
Unemployment Insurance		3501-3502	649.00	752.00	15.9%
Workers' Compensation		3601-3602	25,916.00	29,214.00	12.7%
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			791,752.00	971,372.00	22.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	88,590.00	85,000.00	-4.1%
Noncapitalized Equipment		4400	20,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,590.00	85,000.00	-21.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	8,077.00	13,420.00	66.2%
Operations and Housekeeping Services		5500	47,582.00	56,811.00	19.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,009.00	3,780.00	-5.7%
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	56,672.00	56,930.00	0.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,340.00	130,941.00	12.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,368,122.00	2,771,634.00	17.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	317,800.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	317,800.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	317,800.00	New

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	548,345.00	569,237.00	3.8%
3) Other State Revenue		8300-8599	1,194,710.00	1,259,707.00	5.4%
4) Other Local Revenue		8600-8799	625,067.00	624,890.00	0.0%
5) TOTAL, REVENUES			2,368,122.00	2,453,834.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,133,855.00	2,356,362.00	10.4%
2) Instruction - Related Services	2000-2999		176,832.00	323,680.00	83.0%
3) Pupil Services	3000-3999		0.00	10,000.00	New
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		57,435.00	81,592.00	42.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,368,122.00	2,771,634.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(317,800.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	317,800.00	New
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	317,800.00	New

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

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
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	420.00	180.00	-57.1%
5) TOTAL, REVENUES			420.00	180.00	-57.1%
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	6,800.00	5,000.00	-26.5%
5) Services and Other Operating Expenditures		5000-5999	30,360.00	30,000.00	-1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,160.00	35,000.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,740.00)	(34,820.00)	-5.2%
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)			(36,740.00)	(34,820.00)	-5.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,049.34	40,309.34	-47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,049.34	40,309.34	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,049.34	40,309.34	-47.7%
2) Ending Balance, June 30 (E + F1e)			40,309.34	5,489.34	-86.4%
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	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	40,309.34	5,489.34	-86.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	420.00	180.00	-57.1%
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			420.00	180.00	-57.1%
TOTAL, REVENUES			420.00	180.00	-57.1%

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	6,800.00	5,000.00	-26.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,800.00	5,000.00	-26.5%

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	7,800.00	8,000.00	2.6%
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	22,560.00	22,000.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,360.00	30,000.00	-1.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,160.00	35,000.00	-5.8%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	420.00	180.00	-57.1%
5) TOTAL, REVENUES			420.00	180.00	-57.1%
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		37,160.00	35,000.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,160.00	35,000.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,740.00)	(34,820.00)	-5.2%
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)			(36,740.00)	(34,820.00)	-5.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,049.34	40,309.34	-47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,049.34	40,309.34	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,049.34	40,309.34	-47.7%
2) Ending Balance, June 30 (E + F1e)			40,309.34	5,489.34	-86.4%
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					
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	40,309.34	5,489.34	-86.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
	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	48,966.00	55,000.00	12.3%
5) TOTAL, REVENUES			48,966.00	55,000.00	12.3%
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)			48,966.00	55,000.00	12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,000.00	380,000.00	40.7%
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			270,000.00	380,000.00	40.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			318,966.00	435,000.00	36.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,563,355.58	7,882,321.58	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,563,355.58	7,882,321.58	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,563,355.58	7,882,321.58	4.2%
2) Ending Balance, June 30 (E + F1e)			7,882,321.58	8,317,321.58	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	7,882,321.58	8,317,321.58	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	48,966.00	55,000.00	12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,966.00	55,000.00	12.3%
TOTAL, REVENUES			48,966.00	55,000.00	12.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	270,000.00	380,000.00	40.7%
(a) TOTAL, INTERFUND TRANSFERS IN			270,000.00	380,000.00	40.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources:					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			270,000.00	380,000.00	40.7%

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	48,966.00	55,000.00	12.3%
5) TOTAL REVENUES			48,966.00	55,000.00	12.3%
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)			48,966.00	55,000.00	12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,000.00	380,000.00	40.7%
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			270,000.00	380,000.00	40.7%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			318,966.00	435,000.00	36.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,563,355.58	7,882,321.58	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,563,355.58	7,882,321.58	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,563,355.58	7,882,321.58	4.2%
2) Ending Balance, June 30 (E + F1e)			7,882,321.58	8,317,321.58	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	7,882,321.58	8,317,321.58	5.5%
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	1,178,915.00	985,000.00	-16.4%
5) TOTAL, REVENUES			1,178,915.00	985,000.00	-16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,644,568.00	1,636,353.00	-0.5%
3) Employee Benefits		3000-3999	717,608.00	755,604.00	5.3%
4) Books and Supplies		4000-4999	7,527,000.00	2,273,000.00	-69.8%
5) Services and Other Operating Expenditures		5000-5999	3,258,305.00	3,171,421.00	-2.7%
6) Capital Outlay		6000-6999	32,166,000.00	55,390,000.00	72.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,313,481.00	63,226,378.00	39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,134,566.00)	(62,241,378.00)	41.0%
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)			(44,134,566.00)	(62,241,378.00)	41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,854,380.27	145,757,814.27	94.7%
b) Audit Adjustments		9793	115,038,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			189,892,380.27	145,757,814.27	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,892,380.27	145,757,814.27	-23.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	145,757,814.27	83,516,436.27	-42.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,178,915.00	985,000.00	-16.4%
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			1,178,915.00	985,000.00	-16.4%
TOTAL, REVENUES			1,178,915.00	985,000.00	-16.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	12,825.00	5,000.00	-61.0%
Classified Supervisors' and Administrators' Salaries		2300	1,113,600.00	1,159,314.00	4.1%
Clerical, Technical and Office Salaries		2400	434,143.00	472,039.00	8.7%
Other Classified Salaries		2900	84,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,644,568.00	1,636,353.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	189,866.00	212,595.00	12.0%
OASDI/Medicare/Alternative		3301-3302	113,703.00	110,748.00	-2.6%
Health and Welfare Benefits		3401-3402	382,253.00	400,108.00	4.7%
Unemployment Insurance		3501-3502	829.00	820.00	-1.1%
Workers' Compensation		3601-3602	30,957.00	31,333.00	1.2%
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			717,608.00	755,604.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,137,000.00	870,000.00	-79.0%
Noncapitalized Equipment		4400	3,390,000.00	1,403,000.00	-58.6%
TOTAL, BOOKS AND SUPPLIES			7,527,000.00	2,273,000.00	-69.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,200.00	51,701.00	105.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	14,000.00	-53.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600.00	700.00	16.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,200,000.00	3,104,200.00	-3.0%
Communications		5900	2,505.00	820.00	-67.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,258,305.00	3,171,421.00	-2.7%
CAPITAL OUTLAY					
Land		6100	10,450,000.00	14,800,000.00	41.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,650,000.00	39,000,000.00	88.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,066,000.00	1,590,000.00	49.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,166,000.00	55,390,000.00	72.2%
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			45,313,481.00	63,226,378.00	39.5%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,178,915.00	985,000.00	-16.4%
5) TOTAL, REVENUES			1,178,915.00	985,000.00	-16.4%
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		45,313,481.00	63,226,378.00	39.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,313,481.00	63,226,378.00	39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(44,134,566.00)	(62,241,378.00)	41.0%
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)			(44,134,566.00)	(62,241,378.00)	41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,854,380.27	145,757,814.27	94.7%
b) Audit Adjustments		9793	115,038,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			189,892,380.27	145,757,814.27	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,892,380.27	145,757,814.27	-23.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	145,757,814.27	83,516,436.27	-42.7%
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	1,861,650.00	2,065,000.00	10.9%
5) TOTAL, REVENUES			1,861,650.00	2,065,000.00	10.9%
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	1,000.00	1,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	175,850.00	454,200.00	158.3%
6) Capital Outlay		6000-6999	1,076,800.00	5,342,188.00	396.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,253,650.00	5,797,388.00	362.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			608,000.00	(3,732,388.00)	-713.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,000.00	(3,732,388.00)	-713.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,548,994.02	9,156,994.02	7.1%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,548,994.02	9,156,994.02	7.1%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,548,994.02	9,156,994.02	7.1%
2) Ending Balance, June 30 (E + F1e)			9,156,994.02	5,424,606.02	-40.8%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	9,156,994.02	5,424,606.02	-40.8%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	28,000.00	65,000.00	132.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,833,650.00	2,000,000.00	9.1%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,861,650.00	2,065,000.00	10.9%
TOTAL, REVENUES			1,861,650.00	2,065,000.00	10.9%

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	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	1,100.00	1000.0%
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	50,750.00	59,000.00	16.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	83,000.00	10.7%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	311,100.00	522.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,850.00	454,200.00	158.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,076,800.00	5,342,188.00	396.1%
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			1,076,800.00	5,342,188.00	396.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,253,650.00	5,797,388.00	362.4%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,861,650.00	2,065,000.00	10.9%
5) TOTAL, REVENUES			1,861,650.00	2,065,000.00	10.9%
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		1,253,650.00	5,797,388.00	362.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,253,650.00	5,797,388.00	362.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			608,000.00	(3,732,388.00)	-713.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,000.00	(3,732,388.00)	-713.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,548,994.02	9,156,994.02	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,548,994.02	9,156,994.02	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,548,994.02	9,156,994.02	7.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,156,994.02	5,424,606.02	-40.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,156,994.02	5,424,606.02	-40.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,569,742.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	102,873.00	75,000.00	-27.1%
5) TOTAL, REVENUES			3,672,615.00	75,000.00	-98.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,500.00	0.00	-100.0%
3) Employee Benefits		3000-3999	770.00	0.00	-100.0%
4) Books and Supplies		4000-4999	32,000.00	50,000.00	56.3%
5) Services and Other Operating Expenditures		5000-5999	131,686.00	110,100.00	-16.4%
6) Capital Outlay		6000-6999	1,850,000.00	6,315,711.00	241.4%
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			2,021,956.00	6,475,811.00	220.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,650,659.00	(6,400,811.00)	-487.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,650,659.00	(6,400,811.00)	-487.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,422,134.67	13,856,854.67	21.3%
b) Audit Adjustments					
		9793	784,061.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,206,195.67	13,856,854.67	13.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,206,195.67	13,856,854.67	13.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	13,856,854.67	7,456,043.67	-46.2%
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					
School Facilities Apportionments		8545	3,569,742.00	0.00	-100.0%
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			3,569,742.00	0.00	-100.0%
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	102,873.00	75,000.00	-27.1%
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			102,873.00	75,000.00	-27.1%
TOTAL, REVENUES			3,672,615.00	75,000.00	-98.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,500.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,500.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	600.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	25.00	0.00	-100.0%
Unemployment Insurance		3501-3502	5.00	0.00	-100.0%
Workers' Compensation		3601-3602	140.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			770.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,000.00	20,000.00	66.7%
Noncapitalized Equipment		4400	20,000.00	30,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	50,000.00	56.3%

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	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	31,636.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	110,000.00	10.0%
Communications		5900	50.00	100.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,686.00	110,100.00	-16.4%
CAPITAL OUTLAY					
Land		6100	150,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,200,000.00	6,315,711.00	426.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	500,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,850,000.00	6,315,711.00	241.4%
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			2,021,956.00	6,475,811.00	220.3%

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	3,569,742.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	102,873.00	75,000.00	-27.1%
5) TOTAL, REVENUES			3,672,615.00	75,000.00	-98.0%
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		2,021,956.00	6,475,811.00	220.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,021,956.00	6,475,811.00	220.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,650,659.00	(6,400,811.00)	-487.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,650,659.00	(6,400,811.00)	-487.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,422,134.67	13,856,854.67	21.3%
b) Audit Adjustments		9793	784,061.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,206,195.67	13,856,854.67	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,206,195.67	13,856,854.67	13.5%
2) Ending Balance, June 30 (E + F1e)			13,856,854.67	7,456,043.67	-46.2%
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			13,856,854.67	7,456,043.67	-46.2%
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%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
7710	State School Facilities Projects	13,856,854.67	7,456,043.67
Total, Restricted Balance		13,856,854.67	7,456,043.67

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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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)			10.00	10.00	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)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,564.55	1,574.55	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,564.55	1,574.55	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,564.55	1,574.55	0.6%
2) Ending Balance, June 30 (E + F1e)			1,574.55	1,584.55	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,574.55	1,584.55	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	10.00	10.00	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			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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)			10.00	10.00	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)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,564.55	1,574.55	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,564.55	1,574.55	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,564.55	1,574.55	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,574.55	1,584.55	0.6%
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	33,503,086.73	33,503,086.73	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			33,503,086.73	33,503,086.73	0.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			33,503,086.73	33,503,086.73	0.0%
2) Ending Balance, June 30 (E + F1e)			33,503,086.73	33,503,086.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			33,503,086.73	33,503,086.73	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,503,086.73	33,503,086.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,503,086.73	33,503,086.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,503,086.73	33,503,086.73	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	33,503,086.73	33,503,086.73	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	4,922,902.00	5,099,623.00	3.6%
3) Other State Revenue		8300-8599	373,557.00	385,071.00	3.1%
4) Other Local Revenue		8600-8799	1,469,915.00	1,477,791.00	0.5%
5) TOTAL, REVENUES			6,766,374.00	6,962,485.00	2.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,774,973.00	2,909,845.00	4.9%
3) Employee Benefits		3000-3999	1,643,395.00	1,744,629.00	6.2%
4) Books and Supplies		4000-4999	2,183,981.00	2,287,892.00	4.8%
5) Services and Other Operating Expenses		5000-5999	63,258.00	107,000.00	69.1%
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	340,612.00	345,353.00	1.4%
9) TOTAL, EXPENSES			7,006,219.00	7,394,719.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,845.00)	(432,234.00)	80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,845.00	432,234.00	80.2%
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			239,845.00	432,234.00	80.2%

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

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,922,902.00	5,099,623.00	3.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,922,902.00	5,099,623.00	3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	373,557.00	385,071.00	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			373,557.00	385,071.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,467,288.00	1,457,789.00	-0.6%
Interest		8660	5.00	2.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,622.00	20,000.00	662.8%
TOTAL, OTHER LOCAL REVENUE			1,469,915.00	1,477,791.00	0.5%
TOTAL, REVENUES			6,766,374.00	6,962,485.00	2.9%

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	2,223,439.00	2,328,182.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	194,684.00	196,631.00	1.0%
Clerical, Technical and Office Salaries		2400	195,679.00	204,488.00	4.5%
Other Classified Salaries		2900	161,171.00	180,544.00	12.0%
TOTAL, CLASSIFIED SALARIES			2,774,973.00	2,909,845.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	292,035.00	367,695.00	25.9%
OASDI/Medicare/Alternative		3301-3302	201,794.00	225,331.00	11.7%
Health and Welfare Benefits		3401-3402	1,095,573.00	1,095,405.00	0.0%
Unemployment Insurance		3501-3502	1,328.00	1,454.00	9.5%
Workers' Compensation		3601-3602	52,665.00	54,744.00	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,643,395.00	1,744,629.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	263,889.00	297,270.00	12.6%
Noncapitalized Equipment		4400	2,500.00	20,000.00	700.0%
Food		4700	1,917,592.00	1,970,622.00	2.8%
TOTAL, BOOKS AND SUPPLIES			2,183,981.00	2,287,892.00	4.8%

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	5,602.00	10,500.00	87.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,486.00	17,000.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,885.00)	(19,500.00)	-21.6%
Professional/Consulting Services and Operating Expenditures		5800	61,355.00	97,500.00	58.9%
Communications		5900	1,700.00	1,500.00	-11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			63,258.00	107,000.00	69.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	340,612.00	345,353.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			340,612.00	345,353.00	1.4%
TOTAL, EXPENSES			7,006,219.00	7,394,719.00	5.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	239,845.00	432,234.00	80.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			239,845.00	432,234.00	80.2%
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)			239,845.00	432,234.00	80.2%

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	4,922,902.00	5,099,623.00	3.6%
3) Other State Revenue		8300-8599	373,557.00	385,071.00	3.1%
4) Other Local Revenue		8600-8799	1,469,915.00	1,477,791.00	0.5%
5) TOTAL, REVENUES			6,766,374.00	6,962,485.00	2.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,665,607.00	7,049,366.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		340,612.00	345,353.00	1.4%
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			7,006,219.00	7,394,719.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(239,845.00)	(432,234.00)	80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,845.00	432,234.00	80.2%
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			239,845.00	432,234.00	80.2%

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

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
	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	5,672,837.00	3,810,000.00	-32.8%
5) TOTAL, REVENUES			5,672,837.00	3,810,000.00	-32.8%
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	23,200.00	53,000.00	128.4%
5) Services and Other Operating Expenses		5000-5999	5,367,178.00	2,631,788.00	-51.0%
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			5,390,378.00	2,684,788.00	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			282,459.00	1,125,212.00	298.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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)			382,459.00	1,225,212.00	220.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,231,527.20	8,613,986.20	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,231,527.20	8,613,986.20	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,231,527.20	8,613,986.20	4.6%
2) Ending Net Position, June 30 (E + F1e)			8,613,986.20	9,839,198.20	14.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,613,986.20	9,839,198.20	14.2%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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	3,255,043.00	3,260,000.00	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,417,794.00	550,000.00	-77.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,672,837.00	3,810,000.00	-32.8%
TOTAL, REVENUES			5,672,837.00	3,810,000.00	-32.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	17,000.00	38,000.00	123.5%
Noncapitalized Equipment		4400	6,200.00	15,000.00	141.9%
TOTAL, BOOKS AND SUPPLIES			23,200.00	53,000.00	128.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	65,000.00	100,000.00	53.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	200,000.00	400.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,262,178.00	2,331,788.00	-55.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,367,178.00	2,631,788.00	-51.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,390,378.00	2,684,788.00	-50.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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%
(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)			100,000.00	100,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,672,837.00	3,810,000.00	-32.8%
5) TOTAL, REVENUES			5,672,837.00	3,810,000.00	-32.8%
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		5,390,378.00	2,684,788.00	-50.2%
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			5,390,378.00	2,684,788.00	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			282,459.00	1,125,212.00	298.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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)			382,459.00	1,225,212.00	220.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,231,527.20	8,613,986.20	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,231,527.20	8,613,986.20	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,231,527.20	8,613,986.20	4.6%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,613,986.20	9,839,198.20	14.2%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
	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	(2,004,748.00)	1,000,000.00	-149.9%
5) TOTAL, REVENUES			(2,004,748.00)	1,000,000.00	-149.9%
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	4,465,459.00	4,541,000.00	1.7%
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			4,465,459.00	4,541,000.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,470,207.00)	(3,541,000.00)	-45.3%
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)			(6,470,207.00)	(3,541,000.00)	-45.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,910,643.82	22,440,436.82	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,910,643.82	22,440,436.82	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,910,643.82	22,440,436.82	-22.4%
2) Ending Net Position, June 30 (E + F1e)			22,440,436.82	18,899,436.82	-15.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,440,436.82	18,899,436.82	-15.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,004,748.00)	1,000,000.00	-149.9%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,004,748.00)	1,000,000.00	-149.9%
TOTAL, REVENUES			(2,004,748.00)	1,000,000.00	-149.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,465,459.00	4,541,000.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,465,459.00	4,541,000.00	1.7%
TOTAL, EXPENSES			4,465,459.00	4,541,000.00	1.7%

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%
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	(2,004,748.00)	1,000,000.00	-149.9%
5) TOTAL, REVENUES			(2,004,748.00)	1,000,000.00	-149.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,465,459.00	4,541,000.00	1.7%
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			4,465,459.00	4,541,000.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,470,207.00)	(3,541,000.00)	-45.3%
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)			(6,470,207.00)	(3,541,000.00)	-45.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,910,643.82	22,440,436.82	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,910,643.82	22,440,436.82	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,910,643.82	22,440,436.82	-22.4%
2) Ending Net Position, June 30 (E + F1e)			22,440,436.82	18,899,436.82	-15.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,440,436.82	18,899,436.82	-15.8%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
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	(51,776.00)	20,000.00	-138.6%
5) TOTAL, REVENUES			(51,776.00)	20,000.00	-138.6%
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	43,650.00	46,200.00	5.8%
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			43,650.00	46,200.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,426.00)	(26,200.00)	-72.5%
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 NET POSITION (C + D4)			(95,426.00)	(26,200.00)	-72.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	693,218.95	597,792.95	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,218.95	597,792.95	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,218.95	597,792.95	-13.8%
2) Ending Net Position, June 30 (E + F1e)			597,792.95	571,592.95	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	597,792.95	571,592.95	-4.4%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,776.00)	20,000.00	-138.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(51,776.00)	20,000.00	-138.6%
TOTAL, REVENUES			(51,776.00)	20,000.00	-138.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,650.00	46,200.00	5.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			43,650.00	46,200.00	5.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			43,650.00	46,200.00	5.8%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(51,776.00)	20,000.00	-138.6%
5) TOTAL REVENUES			(51,776.00)	20,000.00	-138.6%
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		43,650.00	46,200.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			43,650.00	46,200.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,426.00)	(26,200.00)	-72.5%
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 NET POSITION (C + D4)			(95,426.00)	(26,200.00)	-72.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	693,218.95	597,792.95	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,218.95	597,792.95	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,218.95	597,792.95	-13.8%
2) Ending Net Position, June 30 (E + F1e)			597,792.95	571,592.95	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	597,792.95	571,592.95	-4.4%

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)	22,048.69	21,903.98	22,476.07	22,053.34	21,908.57	22,054.95
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)	22,048.69	21,903.98	22,476.07	22,053.34	21,908.57	22,054.95
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	229.39	228.77	229.39	228.65	228.04	228.65
c. Special Education-NPS/LCI	17.60	17.60	17.60	17.60	17.60	17.60
d. Special Education Extended Year	21.35	21.35	21.35	21.35	21.35	21.35
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)	268.34	267.72	268.34	267.60	266.99	267.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,317.03	22,171.70	22,744.41	22,320.94	22,175.56	22,322.55
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			40,675,754.00	32,646,699.00	16,778,579.00	13,905,941.00	14,609,264.00	14,196,788.00	32,683,587.00	39,165,625.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,192,923.00	5,192,923.00	17,842,374.00	9,347,262.00	9,347,262.00	17,842,374.00	9,347,262.00	9,347,262.00
Property Taxes	8020-8079		201,335.00	1,241,474.00	195,734.00	6,390,116.00	11,905,560.00	21,039,840.00	15,587,102.00	542,113.00
Miscellaneous Funds	8080-8099		0.00	(935,626.00)	(1,871,252.00)	(1,247,501.00)	(1,247,501.00)	(1,247,501.00)	(1,247,501.00)	(1,247,501.00)
Federal Revenue	8100-8299		52,140.00	59,567.00	1,105,578.00	874,456.00	301,999.00	932,980.00	1,165,189.00	49,848.00
Other State Revenue	8300-8699		132,027.00	45,289.00	670,431.00	5,588,381.00	1,250,060.00	2,115,809.00	3,003,079.00	1,078,855.00
Other Local Revenue	8600-8799		1,520,905.00	323,173.00	894,642.00	366,001.00	177,613.00	99,573.00	857,164.00	286,995.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			7,099,330.00	5,926,780.00	18,837,507.00	21,318,715.00	21,734,993.00	40,783,075.00	28,692,295.00	10,057,572.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		624,140.00	11,707,053.00	11,552,439.00	11,495,436.00	12,056,241.00	12,001,879.00	12,081,062.00	12,059,036.00
Classified Salaries	2000-2999		1,547,289.00	2,491,481.00	2,501,633.00	2,520,472.00	2,686,941.00	3,077,035.00	2,685,197.00	2,649,932.00
Employee Benefits	3000-3999		4,011,527.00	6,233,196.00	5,879,383.00	5,496,608.00	5,982,408.00	4,839,873.00	5,950,774.00	5,206,793.00
Books and Supplies	4000-4999		30,307.00	717,009.00	846,243.00	353,240.00	228,543.00	235,872.00	362,247.00	167,851.00
Services	5000-5999		270,804.00	2,239,194.00	1,591,388.00	1,470,635.00	1,543,578.00	2,047,088.00	2,254,560.00	1,559,841.00
Capital Outlay	6000-6599					13,443.00			25,190.00	
Other Outgo	7000-7499		(328.00)	1,172.00		869,519.00	280,792.00	458,997.00	(10,420.00)	594,267.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,483,739.00	23,389,105.00	22,491,332.00	22,219,354.00	22,778,503.00	22,650,744.00	23,348,610.00	22,237,720.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	8,339,005.00	691,803.00	1,759,023.00	1,495,182.00	1,768,847.00	352,464.00	327,147.00	880,496.00	36,290.00
Due From Other Funds	9310	1,800,777.00	(124,896.00)	(349,666.00)	(404,871.00)	(640,149.00)	(559,033.00)	(1,012,273.00)	(441,437.00)	886,287.00
Stores	9320	132,315.00	32,314.00	23,442.00	8,820.00	(121,838.00)	1,159.00	23,989.00	10,215.00	11,135.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		10,274,597.00	599,221.00	1,432,799.00	1,099,131.00	1,006,860.00	(205,410.00)	(661,137.00)	249,274.00	933,712.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	8,990,469.00	7,498,588.00	(161,406.00)	317,944.00	(597,102.00)	(836,444.00)	(1,025,605.00)	(889,079.00)	(3,198,977.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	1,745,279.00	1,745,279.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		10,735,748.00	9,243,867.00	(161,406.00)	317,944.00	(597,102.00)	(836,444.00)	(1,025,605.00)	(889,079.00)	(3,198,977.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(461,151.00)	(8,644,646.00)	1,594,205.00	781,187.00	1,603,962.00	631,034.00	364,468.00	1,138,353.00	4,132,889.00
E. NET INCREASE/DECREASE (B - C + D)			(8,029,055.00)	(15,868,120.00)	(2,872,638.00)	(703,323.00)	(412,476.00)	18,486,799.00	6,482,038.00	(8,047,459.00)
F. ENDING CASH (A + E)			32,646,699.00	16,778,579.00	13,905,941.00	14,609,264.00	14,196,788.00	32,683,587.00	39,165,625.00	31,118,166.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	31,118,166.00	29,191,728.00	38,444,167.00	25,129,311.00				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,842,374.00	9,347,262.00	9,347,262.00	17,842,372.00	0.00		137,838,912.00	137,838,912.00
Property Taxes	8020-8079	7,980,176.00	23,128,047.00	620,282.00	8,182,361.00	0.00		96,994,140.00	96,994,140.00
Miscellaneous Funds	8080-8099	(2,182,909.00)	(1,091,127.00)	(1,091,127.00)	(1,091,127.00)	(1,093,091.00)		(15,593,764.00)	(15,593,764.00)
Federal Revenue	8100-8299	617,705.00	383,675.00	155,734.00	2,500,001.00	4,322,763.00		12,521,635.00	12,521,635.00
Other State Revenue	8300-8599	610,866.00	1,987,720.00	61,890.00	9,546,405.00	4,979,427.00		31,070,219.00	31,070,219.00
Other Local Revenue	8600-8799	82,074.00	442,949.00	42,656.00	53,474.00	(986,064.00)		4,161,155.00	4,161,155.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		24,950,286.00	34,198,528.00	9,136,697.00	37,033,486.00	7,223,035.00	0.00	266,992,297.00	266,992,297.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,432,627.00	12,111,755.00	12,013,238.00	3,641,728.00	1,102,594.00		125,879,248.00	125,879,248.00
Classified Salaries	2000-2999	3,340,312.00	2,637,441.00	2,614,853.00	2,927,915.00	416,349.00		32,096,850.00	32,096,850.00
Employee Benefits	3000-3999	5,908,595.00	5,817,878.00	5,656,809.00	13,164,003.00	1,712,210.00		74,317,038.00	74,317,038.00
Books and Supplies	4000-4999	445,397.00	362,865.00	550,126.00	3,515,287.00	329,589.00		8,144,576.00	8,144,576.00
Services	5000-5999	2,163,531.00	1,957,671.00	1,871,831.00	8,238,638.00	998,379.00		28,207,138.00	28,207,138.00
Capital Outlay	6000-6599	536,625.00	1,256,152.00	210,307.00	0.00	0.00		2,041,717.00	2,041,717.00
Other Outgo	7000-7499	267,575.00	257,325.00	623,903.00	1,117,284.00	346,480.00		4,926,832.00	4,926,832.00
Interfund Transfers Out	7600-7629				1,230,034.00			1,230,034.00	1,230,034.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		26,092,662.00	24,401,087.00	23,541,087.00	33,834,889.00	3,364,601.00	0.00	276,843,433.00	276,843,433.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	190,733.00	224,085.00	(171,183.00)	896,091.00	88,029.00		8,339,007.00	
Due From Other Funds	9310	(455,783.00)	(451,006.00)	931,830.00	2,600,000.00	1,821,773.00		1,800,776.00	
Stores	9320	18,757.00	15,847.00	40,903.00	(55,000.00)	122,573.00		132,316.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(246,293.00)	(211,074.00)	801,550.00	3,441,091.00	2,032,375.00	0.00	10,272,099.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	537,769.00	333,926.00	(287,984.00)	1,300,000.00	5,998,839.00		8,990,489.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,745,279.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		537,769.00	333,926.00	(287,984.00)	1,300,000.00	5,998,839.00	0.00	10,735,748.00	
Nonoperating								0.00	
Suspense Clearing	9910	(784,062.00)	(545,000.00)	1,089,534.00	2,141,091.00	(3,966,464.00)	0.00	(463,649.00)	
TOTAL BALANCE SHEET ITEMS		(1,926,438.00)	9,252,439.00	(13,314,856.00)	5,339,688.00	(108,030.00)	0.00	(10,314,785.00)	(9,851,136.00)
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		29,191,728.00	38,444,167.00	25,129,311.00	30,468,999.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,360,969.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	119,279,899.00	301	0.00	303	119,279,899.00	305	1,625,793.00		307	117,654,106.00	309
2000 - Classified Salaries	30,813,023.00	311	10,224.00	313	30,802,799.00	315	2,409,382.00		317	28,393,417.00	319
3000 - Employee Benefits	67,153,715.00	321	(466.00)	323	67,154,181.00	325	2,004,479.00		327	65,149,702.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,303,651.00	331	0.00	333	6,303,651.00	335	1,917,316.00		337	4,386,335.00	339
5000 - Services ... & 7300 - Indirect Costs	23,652,561.00	341	385.00	343	23,652,176.00	345	9,040,352.00		347	14,611,824.00	349
TOTAL					247,192,706.00	365			TOTAL	230,195,384.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	91,629,178.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,868,961.00 380
3. STRS.		3101 & 3102	15,096,725.00 382
4. PERS.		3201 & 3202	640,650.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,950,161.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	25,851,507.00 385
7. Unemployment Insurance.		3501 & 3502	44,036.00 390
8. Workers' Compensation Insurance.		3601 & 3602	1,841,079.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			142,922,297.00 395
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).			19,001.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			142,903,296.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.08%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	62.08%
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).	230,195,384.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	125,879,248.00	301	0.00	303	125,879,248.00	305	2,059,049.00		307	123,820,199.00	309
2000 - Classified Salaries	32,096,850.00	311	25,927.00	313	32,070,923.00	315	2,537,158.00		317	29,533,765.00	319
3000 - Employee Benefits	74,317,038.00	321	6,092.00	323	74,310,946.00	325	2,497,560.00		327	71,813,386.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,144,576.00	331	0.00	333	8,144,576.00	335	2,679,575.00		337	5,465,001.00	339
5000 - Services... & 7300 - Indirect Costs	27,492,787.00	341	0.00	343	27,492,787.00	345	10,215,117.00		347	17,277,670.00	349
TOTAL					267,898,480.00	365			TOTAL	247,910,021.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		148,025,087.00
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).		20,500.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		148,004,587.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.70%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	59.70%
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).	247,910,021.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,871,097.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 210,375,540.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.27%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,309,171.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,403,794.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	645,559.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,358,524.93
9. Carry-Forward Adjustment (Part IV, Line F)	(3,635,201.79)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,723,323.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	147,774,494.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,060,903.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	28,204,974.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,309,958.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,143.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,081,475.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,219.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,528.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,096,334.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,476,758.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,368,122.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,665,607.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	244,105,515.07

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

4.65%

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

3.16%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,358,524.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>360,510.18</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.29%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.29%) times Part III, Line B18); zero if positive	<u>(3,635,201.79)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,635,201.79)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.16%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,817,600.90) is applied to the current year calculation and the remainder (\$-1,817,600.89) is deferred to one or more future years:	<u>3.91%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,211,733.93) is applied to the current year calculation and the remainder (\$-2,423,467.86) is deferred to one or more future years:	<u>4.16%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,635,201.79)</u>

Approved indirect cost rate: 6.29%
Highest rate used in any program: 6.29%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,499,849.00	220,142.00	6.29%
01	3060	442,349.00	27,825.00	6.29%
01	3310	3,096,773.00	194,787.00	6.29%
01	3312	412,880.00	25,970.00	6.29%
01	3327	110,000.00	6,919.00	6.29%
01	3410	364,853.00	22,949.00	6.29%
01	3550	585,471.00	29,263.00	5.00%
01	4035	697,848.00	43,895.00	6.29%
01	4201	102,648.00	6,457.00	6.29%
01	5640	82,773.00	5,206.00	6.29%
01	5810	828,962.00	18,022.00	2.17%
01	6264	157,330.00	9,896.00	6.29%
01	6378	37,645.00	2,368.00	6.29%
01	6381	17,640.00	1,110.00	6.29%
01	6382	1,708,536.00	107,467.00	6.29%
01	6385	82,273.00	5,175.00	6.29%
01	6500	25,553,500.00	1,607,315.00	6.29%
01	6512	362,218.00	22,784.00	6.29%
01	6520	463,768.00	29,171.00	6.29%
01	7220	435,130.00	27,370.00	6.29%
01	7370	36,433.00	2,292.00	6.29%
01	8150	5,871,967.00	368,074.00	6.27%
01	9010	3,311,247.00	15,950.00	0.48%
11	6391	5,228,829.00	328,893.00	6.29%
61	5310	6,089,048.00	311,150.00	5.11%
61	5320	576,559.00	29,462.00	5.11%

July 1 Budget
2015-16 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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		62,392.55	62,392.55
2. State Lottery Revenue	8560	3,192,614.00		1,000,644.00	4,193,258.00
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)		3,192,614.00	0.00	1,063,036.55	4,255,650.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,300,000.00			1,300,000.00
2. Classified Salaries	2000-2999	367,000.00			367,000.00
3. Employee Benefits	3000-3999	703,004.00			703,004.00
4. Books and Supplies	4000-4999	329,412.00		1,062,686.00	1,392,098.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	493,198.00			493,198.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			350.00	350.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,192,614.00	0.00	1,063,036.00	4,255,650.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.55	0.55
D. COMMENTS:					
Postage expense for the delivery of 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 Act.

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

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	219,239,288.00	3.30%	226,481,139.00	1.06%	228,872,481.00
2. Federal Revenues	8100-8299	208,432.00	0.00%	208,432.00	0.00%	208,432.00
3. Other State Revenues	8300-8599	9,837,818.00	-54.03%	4,522,180.00	-2.51%	4,408,668.00
4. Other Local Revenues	8600-8799	3,866,930.00	0.26%	3,876,930.00	1.03%	3,916,930.00
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	(42,179,823.00)	3.09%	(43,481,808.00)	3.68%	(45,081,869.00)
6. Total (Sum lines A1 thru A5c)		190,972,645.00	0.33%	191,606,873.00	0.37%	192,324,642.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,551,180.00		106,900,447.00
b. Step & Column Adjustment				1,583,267.00		1,603,507.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(234,000.00)		(1,260,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,551,180.00	1.28%	106,900,447.00	0.32%	107,243,954.00
2. Classified Salaries						
a. Base Salaries				22,073,883.00		22,515,360.00
b. Step & Column Adjustment				441,477.00		450,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,073,883.00	2.00%	22,515,360.00	2.00%	22,965,667.00
3. Employee Benefits	3000-3999	50,900,454.00	-2.85%	49,451,270.00	16.96%	57,840,616.00
4. Books and Supplies	4000-4999	2,724,633.00	1.07%	2,753,783.00	0.00%	2,753,783.00
5. Services and Other Operating Expenditures	5000-5999	16,367,846.00	2.44%	16,767,110.00	7.27%	17,985,267.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,531,183.00	1.33%	5,604,562.00	2.18%	5,726,794.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,689,766.00)	-4.23%	(3,533,625.00)	1.92%	(3,601,298.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,230,034.00	-27.03%	897,500.00	0.00%	897,500.00
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)		200,699,447.00	0.33%	201,366,407.00	5.19%	211,822,283.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,726,802.00)		(9,759,534.00)		(19,497,641.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,162,441.50		29,435,639.50		19,676,105.50
2. Ending Fund Balance (Sum lines C and D1)		29,435,639.50		19,676,105.50		178,464.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	164,557.00		164,557.00		164,557.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	29,271,082.50		19,511,548.50		13,907.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,435,639.50		19,676,105.50		178,464.50

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	29,271,082.50		19,511,548.50		13,907.50
(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	8,317,321.58		8,400,495.00		8,484,500.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		37,588,404.08		27,912,043.50		8,498,407.50

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 Reduce 3.6 Certificated FTE due to projected declining enrollment (234,000). 2018/19 Reduce 22.6 Certificated FTE due to projected declining enrollment (1,469,000) and transfer 2.0 FTE Teacher on Special Assignment from Restricted 209,000.

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	12,313,203.00	1.06%	12,443,553.00	0.08%	12,453,043.00
3. Other State Revenues	8300-8599	21,232,401.00	-40.20%	12,696,810.00	1.48%	12,884,286.00
4. Other Local Revenues	8600-8799	294,225.00	-116.41%	(48,282.00)	312.09%	(198,965.00)
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	42,179,823.00	3.09%	43,481,808.00	3.68%	45,081,869.00
6. Total (Sum lines A1 thru A5c)		76,019,652.00	-9.79%	68,573,889.00	2.40%	70,220,233.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,328,068.00		18,939,989.00
b. Step & Column Adjustment				304,921.00		284,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,693,000.00)		(350,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,328,068.00	-6.83%	18,939,989.00	-0.35%	18,874,089.00
2. Classified Salaries						
a. Base Salaries				10,022,967.00		10,147,326.00
b. Step & Column Adjustment				200,359.00		202,847.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(76,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,022,967.00	1.24%	10,147,326.00	2.00%	10,350,173.00
3. Employee Benefits	3000-3999	23,416,584.00	2.22%	23,935,972.00	4.70%	25,060,139.00
4. Books and Supplies	4000-4999	5,419,943.00	-30.98%	3,740,634.00	-0.05%	3,738,634.00
5. Services and Other Operating Expenditures	5000-5999	11,839,292.00	-17.12%	9,811,927.00	0.40%	9,851,351.00
6. Capital Outlay	6000-6999	2,031,717.00	-96.53%	70,501.00	0.00%	70,501.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,975,415.00	-5.15%	2,822,090.00	0.84%	2,845,751.00
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)						
11. Total (Sum lines B1 thru B10)		76,143,986.00	-8.62%	69,578,439.00	1.90%	70,900,638.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(124,334.00)		(1,004,550.00)		(680,405.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,797,440.70		2,673,106.70		1,668,556.70
2. Ending Fund Balance (Sum lines C and D1)		2,673,106.70		1,668,556.70		988,151.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,673,106.70		1,668,556.70		988,151.70
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		2,673,106.70		1,668,556.70		988,151.70
(Line D3f must agree with line D2)						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2017/18 Reduce Certificated Salaries (1,693,000) due to depletion of Career Pathways and Career Technical Education Incentive Grant. Reduce Classified Salaries (76,000) due to depletion of Career Tech Ed Incentive Grant. 2018/19 Reduce Certificated Salaries (350,000) due to depletion of Educator Effectiveness Grant.						

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	219,239,288.00	3.30%	226,481,139.00	1.06%	228,872,481.00
2. Federal Revenues	8100-8299	12,521,635.00	1.04%	12,651,985.00	0.08%	12,661,475.00
3. Other State Revenues	8300-8599	31,070,219.00	-44.58%	17,218,990.00	0.43%	17,292,954.00
4. Other Local Revenues	8600-8799	4,161,155.00	-7.99%	3,828,648.00	-2.89%	3,717,965.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		266,992,297.00	-2.55%	260,180,762.00	0.91%	262,544,875.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				125,879,248.00		125,840,436.00
b. Step & Column Adjustment				1,888,188.00		1,887,607.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,927,000.00)		(1,610,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,879,248.00	-0.03%	125,840,436.00	0.22%	126,118,043.00
2. Classified Salaries						
a. Base Salaries				32,096,850.00		32,662,686.00
b. Step & Column Adjustment				641,836.00		653,154.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(76,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,096,850.00	1.76%	32,662,686.00	2.00%	33,315,840.00
3. Employee Benefits	3000-3999	74,317,038.00	-1.25%	73,387,242.00	12.96%	82,900,755.00
4. Books and Supplies	4000-4999	8,144,576.00	-20.26%	6,494,417.00	-0.03%	6,492,417.00
5. Services and Other Operating Expenditures	5000-5999	28,207,138.00	-5.77%	26,579,037.00	4.73%	27,836,618.00
6. Capital Outlay	6000-6999	2,041,717.00	-96.06%	80,501.00	0.00%	80,501.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,641,183.00	1.30%	5,714,562.00	2.14%	5,836,794.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(714,351.00)	-0.39%	(711,535.00)	6.19%	(755,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,230,034.00	-27.03%	897,500.00	0.00%	897,500.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		276,843,433.00	-2.13%	270,944,846.00	4.35%	282,722,921.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,851,136.00)		(10,764,084.00)		(20,178,046.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		41,959,882.20		32,108,746.20		21,344,662.20
2. Ending Fund Balance (Sum lines C and D1)		32,108,746.20		21,344,662.20		1,166,616.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	164,557.00		164,557.00		164,557.00
b. Restricted	9740	2,673,106.70		1,668,556.70		988,151.70
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	29,271,082.50		19,511,548.50		13,907.50
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		32,108,746.20		21,344,662.20		1,166,616.20

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	29,271,082.50		19,511,548.50		13,907.50
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	8,317,321.58		8,400,495.00		8,484,500.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		37,588,404.08		27,912,043.50		8,498,407.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.58%		10.30%		3.01%
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)						
		22,053.34		21,957.55		21,314.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		276,843,433.00		270,944,846.00		282,722,921.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		276,843,433.00		270,944,846.00		282,722,921.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,305,302.99		8,128,345.38		8,481,687.63
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)		8,305,302.99		8,128,345.38		8,481,687.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	257,638,307.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,114,741.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	10,143.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,521,948.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,062,303.00
4. Other Transfers Out	All	9200	7200-7299	3,913,189.00
5. Interfund Transfers Out	All	9300	7600-7629	609,845.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,117,428.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		239,845.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				235,645,983.00

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		22,171.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,628.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	224,150,417.66	9,924.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	224,150,417.66	9,924.26
B. Required effort (Line A.2 times 90%)	201,735,375.89	8,931.83
C. Current year expenditures (Line I.E and Line II.B)	235,645,983.00	10,628.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,070.00)	0.00	(687,009.00)				
Other Sources/Uses Detail					0.00	609,845.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(35,645.00)	346,397.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					270,000.00	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	600.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	75,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(24,885.00)	340,612.00	0.00				
Other Sources/Uses Detail					239,845.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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	75,600.00	(75,600.00)	687,009.00	(687,009.00)	609,845.00	609,845.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(34,000.00)	0.00	(714,351.00)				
Other Sources/Uses Detail					0.00	1,230,034.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(30,200.00)	368,998.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					317,800.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					380,000.00	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	700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	83,000.00	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	(19,500.00)	345,353.00	0.00				
Other Sources/Uses Detail					432,234.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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	83,700.00	(83,700.00)	714,351.00	(714,351.00)	1,230,034.00	1,230,034.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	22,488.18	22,490.63	N/A	Met
Second Prior Year (2014-15)				
District Regular	22,450.70	22,484.31		
Charter School				
Total ADA	22,450.70	22,484.31	N/A	Met
First Prior Year (2015-16)				
District Regular	22,460.88	22,476.07		
Charter School		0.00		
Total ADA	22,460.88	22,476.07	N/A	Met
Budget Year (2016-17)				
District Regular	22,054.95			
Charter School	0.00			
Total ADA	22,054.95			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2013-14)	23,014		23,532	N/A	Met
Second Prior Year (2014-15)					
District Regular	23,630		23,685		
Charter School					
Total Enrollment	23,630		23,685	N/A	Met
First Prior Year (2015-16)					
District Regular	23,218		23,237		
Charter School					
Total Enrollment	23,218		23,237	N/A	Met
Budget Year (2016-17)					
District Regular	23,256				
Charter School					
Total Enrollment	23,256				

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)	22,371	23,532	95.1%
Second Prior Year (2014-15)			
District Regular	22,479	23,685	
Charter School			
Total ADA/Enrollment	22,479	23,685	94.9%
First Prior Year (2015-16)			
District Regular	22,049	23,237	
Charter School	0		
Total ADA/Enrollment	22,049	23,237	94.9%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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	22,053	23,256		
Charter School	0			
Total ADA/Enrollment	22,053	23,256	94.8%	Met
1st Subsequent Year (2017-18)				
District Regular	21,958	23,150		
Charter School				
Total ADA/Enrollment	21,958	23,150	94.9%	Met
2nd Subsequent Year (2018-19)				
District Regular	21,314	22,471		
Charter School				
Total ADA/Enrollment	21,314	22,471	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	226,747,819.00	229,072,754.00	233,461,454.00

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,744.41	22,322.55	22,308.23	22,212.44
b. Prior Year ADA (Funded)		22,744.41	22,322.55	22,308.23
c. Difference (Step 1a minus Step 1b)		(421.86)	(14.32)	(95.79)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.85%	-0.06%	-0.43%

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		213,450,662.00	219,239,288.00	226,481,139.00
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)		9,117,977.00	7,360,823.00	3,218,058.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		9,117,977.00	7,360,823.00	3,218,058.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		4.27%	3.36%	1.42%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	4.27%	3.30%	0.99%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.42% to 3.42%	2.30% to 4.30%	-.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)	96,994,140.00	96,994,140.00	96,994,140.00	96,994,190.00
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)	228,177,090.00	234,833,052.00	242,882,353.00	245,854,827.00
District's Projected Change in LCFF Revenue:		2.92%	3.43%	1.22%
LCFF Revenue Standard:		1.42% to 3.42%	2.30% to 4.30%	-0.01% to 1.99%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	146,213,526.37	164,194,252.80	89.0%
Second Prior Year (2014-15)	162,551,369.37	181,115,745.52	89.7%
First Prior Year (2015-16)	169,409,829.00	188,789,635.00	89.7%
	Historical Average Ratio:		89.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	178,525,517.00	199,469,413.00	89.5%	Met
1st Subsequent Year (2017-18)	178,867,077.00	200,468,907.00	89.2%	Met
2nd Subsequent Year (2018-19)	188,050,237.00	210,924,783.00	89.2%	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):	2.42%	3.30%	0.99%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.58% to 12.42%	-6.70% to 13.30%	-9.01% to 10.99%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.58% to 7.42%	-1.70% to 8.30%	-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)	12,235,194.00		
Budget Year (2016-17)	12,521,635.00	2.34%	No
1st Subsequent Year (2017-18)	12,651,985.00	1.04%	No
2nd Subsequent Year (2018-19)	12,661,475.00	0.08%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	32,331,011.00		
Budget Year (2016-17)	31,070,219.00	-3.90%	Yes
1st Subsequent Year (2017-18)	17,218,990.00	-44.58%	Yes
2nd Subsequent Year (2018-19)	17,292,954.00	0.43%	No

Explanation:
(required if Yes)

2016/17 Decrease one time Discretionary Grant (6.6 million) and one time Educator Effectiveness Grant (1.7 million). Increase Career Pathways Grant 1.6 million, New One time Career Technical Incentive Grant 3.3 million and STRS on behalf 2.2 million. 2017/18 Depletion of Prop 39 Clean Energy Grant (1.7 million), Career Pathways (3.7 million), one time Career Technical Incentive Grant (3.3 million), One time Discretionary Grant (5.3 million). Increase STRS on behalf 186,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	7,426,442.00		
Budget Year (2016-17)	4,161,155.00	-43.97%	Yes
1st Subsequent Year (2017-18)	3,828,648.00	-7.99%	Yes
2nd Subsequent Year (2018-19)	3,717,965.00	-2.89%	No

Explanation:
(required if Yes)

2016/17 Sunset of Renewable Clean Energy Incentive (1.3 million), Decrease Special Ed revenues (1.0 million) and other local grants and one time carryover (0.8 million).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	6,303,651.00		
Budget Year (2016-17)	8,144,576.00	29.20%	Yes
1st Subsequent Year (2017-18)	6,494,417.00	-20.26%	Yes
2nd Subsequent Year (2018-19)	6,492,417.00	-0.03%	No

Explanation:
(required if Yes)

2016/17 Increase Career Pathways Grant 0.5 million and one time Career Technical Incentive Grant 1.0 million. 2017/18 Depletion of Career Pathways and Career Technical Incentive Grants (1.7 million).

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

First Prior Year (2015-16)	24,339,570.00		
Budget Year (2016-17)	28,207,138.00	15.89%	Yes
1st Subsequent Year (2017-18)	26,579,037.00	-5.77%	Yes
2nd Subsequent Year (2018-19)	27,836,618.00	4.73%	No

Explanation:
(required if Yes)

2016/17 Increase Special Ed Non Public residential placements and costs 1.5 million; Career Pathways and Career Tech Incentive Grant 0.6 million; and increase in utilities, board elections and other operating expenses 1.7 million. 2017/18 Depletion of Career Pathways and Career Technical Incentive Grants (2.1 million) and increase in utilities and other operating expenses and eliminate board election costs 0.5 million.

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)	51,992,647.00		
Budget Year (2016-17)	47,753,009.00	-8.15%	Not Met
1st Subsequent Year (2017-18)	33,699,623.00	-29.43%	Not Met
2nd Subsequent Year (2018-19)	33,672,394.00	-0.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	30,643,221.00		
Budget Year (2016-17)	36,351,714.00	18.63%	Not Met
1st Subsequent Year (2017-18)	33,073,454.00	-9.02%	Not Met
2nd Subsequent Year (2018-19)	34,329,035.00	3.80%	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)

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

2016/17 Decrease one time Discretionary Grant (6.6 million) and one time Educator Effectiveness Grant (1.7 million). Increase Career Pathways Grant 1.6 million, New One time Career Technical Incentive Grant 3.3 million and STRS on behalf 2.2 million. 2017/18 Depletion of Prop 39 Clean Energy Grant (1.7 million), Career Pathways (3.7 million), one time Career Technical Incentive Grant (3.3 million), One time Discretionary Grant (5.3 million). Increase STRS on behalf 186,000.

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

2016/17 Sunset of Renewable Clean Energy Incentive (1.3 million), Decrease Special Ed revenues (1.0 million) and other local grants and one time carryover (0.8 million).

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

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

2016/17 Increase Career Pathways Grant 0.5 million and one time Career Technical Incentive Grant 1.0 million. 2017/18 Depletion of Career Pathways and Career Technical Incentive Grants (1.7 million).

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

2016/17 Increase Special Ed Non Public residential placements and costs 1.5 million; Career Pathways and Career Tech Incentive Grant 0.6 million; and increase in utilities, board elections and other operating expenses 1.7 million. 2017/18 Depletion of Career Pathways and Career Technical Incentive Grants (2.1 million) and increase in utilities and other operating expenses and eliminate board election costs 0.5 million.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	276,843,433.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	276,843,433.00	8,305,302.99	5,750,000.00	5,750,000.00

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

d. OMMA/RMA Contribution

7,271,500.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,206,442.42	7,563,355.58	7,882,321.58
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	28,313,976.14	31,012,455.88	38,997,884.50
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)	40,520,418.56	38,575,811.46	46,880,206.08
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	216,653,953.25	242,440,930.19	257,638,307.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	216,653,953.25	242,440,930.19	257,638,307.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	18.7%	15.9%	18.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	5.3%	6.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(929,184.27)	164,710,616.46	0.6%	Met
Second Prior Year (2014-15)	2,816,602.65	181,715,673.14	N/A	Met
First Prior Year (2015-16)	7,869,928.00	189,399,480.00	N/A	Met
Budget Year (2016-17) (Information only)	(9,726,802.00)	200,699,447.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2013-14)	23,300,814.00	29,405,095.12	N/A	Met
Second Prior Year (2014-15)	23,729,277.12	28,475,910.85	N/A	Met
First Prior Year (2015-16)	26,985,643.85	31,292,513.50	N/A	Met
Budget Year (2016-17) (Information only)	39,162,441.50			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	22,053	21,958	21,314
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	276,843,433.00	270,944,846.00	282,722,921.00
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)	276,843,433.00	270,944,846.00	282,722,921.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,305,302.99	8,128,345.38	8,481,687.63
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)	8,305,302.99	8,128,345.38	8,481,687.63

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	29,271,082.50	19,511,548.50	13,907.50
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)	8,317,321.58	8,400,495.00	8,484,500.00
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)	37,588,404.08	27,912,043.50	8,498,407.50
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.58%	10.30%	3.01%
District's Reserve Standard (Section 10B, Line 7):	8,305,302.99	8,128,345.38	8,481,687.63
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?

Yes

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:

The district is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the Budget closely to ensure it is in line with the Financial Forecast.

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)	(37,904,506.00)			
Budget Year (2016-17)	(42,179,823.00)	4,275,317.00	11.3%	Not Met
1st Subsequent Year (2017-18)	(43,481,808.00)	1,301,985.00	3.1%	Met
2nd Subsequent Year (2018-19)	(45,081,869.00)	1,600,061.00	3.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	0.00			
Budget Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	609,845.00			
Budget Year (2016-17)	1,230,034.00	620,189.00	101.7%	Not Met
1st Subsequent Year (2017-18)	897,500.00	(332,534.00)	-27.0%	Not Met
2nd Subsequent Year (2018-19)	897,500.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

2016/17 Increase Contribution to Special Ed 3.6 million and to Restricted Routine Maintenance 0.7 million

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2016/17 Increase transfer to Child Nutrition Fund 61 192,000, to Special Reserve F/17 110,000 and to Child Development F/12 318,000. 2017/18 Eliminate transfer to Special Reserve F/17 (380,000) and increase transfer to Child Nutrition Fund 61 15,000 and to Child Development F/12 32,500.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01/8011	01/5610	759,846
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	71/8662	71/5800	1,076,485
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				1,836,331

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	320,278	366,052	131,265	131,265
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	1,396,763	1,442,537	131,265	131,265
Has total annual payment increased over prior year (2015-16)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2016/17 The lease payments will be for an entire year versus 2015/16 was only for 9 months of the year.

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's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouse. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% Medical Benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	22,440,437

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

56,371,984.00
25,303,555.00
Actuarial
Jul 01, 2014

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
3,865,299.00	3,973,183.00	4,103,743.00
0.00	0.00	0.00
3,144,722.00	3,062,014.00	2,997,505.00
345	355	365

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:

--

3. Self-Insurance Liabilities

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

1,582,747.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	12,768,476.00	13,152,288.00	13,551,452.00
b. Amount contributed (funded) for self-insurance programs	12,768,476.00	13,152,288.00	13,551,452.00

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	1,212.1	1,229.5	1,225.9	1,203.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Oct 15, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 14, 2015

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

No

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

--

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

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

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	520.7	522.7	522.7	522.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 19, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2016

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

No

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

--	--	--	--

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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are any new costs from prior year settlements included in the budget?			

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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	81.2	80.2	80.2	80.2

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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 23, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2016-17 Budget
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-2,870,146.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-2,585,896.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-1,802,688.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-1,518,484.00

Explanation:SELPA does not generate enough income to cover County Programs.

71 0000 -2,004,748.00

Explanation:Investment losses affected by the Stock Market.

73 0000 -51,776.00

Explanation:Investment losses affected by Stock Market.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.