



ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

**2016-17 BUDGET
2015-16 ESTIMATED ACTUALS**

Board Approval: June 16, 2016

Hilaria Bauer, Ph.D
Superintendent

STATEMENT ON THE BUDGET

The 2016-17 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2016-17 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

TABLE OF CONTENTS

TABLE OF CONTENTS

	Pages
District Organization.....	i
Understanding School Budgets	ii
Summary – Unrestricted and Restricted Multi-Year Budget.....	1
FTE Summary.....	2-3
Budget Assumptions	4
Summary – Unrestricted Summary Multi-Year Budget.....	5
Restricted Program Comments	6
Summary	
Restricted Multi-Year Budget.....	7
Routine Repair Multi-year	8
Categorical Programs Multi-year.....	9
Special Education Multi-year.....	10
Fund Accounting.....	11
Special Purpose Funds	12
Special Revenue Funds	
Cafeteria Fund Multi-year.....	13
Deferred Maintenance Multi-year	14
Capital Project Funds	
Building Fund	15
Capital Facilities Fund Multi-year	16
County School Facilities Fund Multi-year	17
Special Reserve Fund Multi-year	18
Self-Insurance Fund	19
Health & Welfare Benefits.....	20
Workers’ Compensation	21

APPENDICES

Glossary of Terms
Acronyms and Abbreviations

REFERENCE MATERIAL

State Reports
Technical Review Checklist

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2016-17

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating eighteen elementary, seven middle schools, and one locally funded charter school.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Dolores Marquez	President	November 2016
Khanh Tran	Vice President	November 2018
Andres Quintero	Clerk	November 2018
Esau Ruiz Herrera	Member	November 2018
Karen Martinez	Member	November 2016

Business Services

Hilaria Bauer, Ph.D
Superintendent

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2016 and ends June 30, 2017.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

GENERAL OPERATING FUND

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	15,944,921	17,841,055	21,211,525	13,459,958	11,307,134
REVENUES					
Local Control Funding Formula (LCFF)	93,047,074	102,835,963	105,067,900	106,310,829	105,632,501
Federal Revenue	7,476,346	7,645,304	6,899,749	6,782,841	6,743,333
Lottery Revenues - Unrestricted	1,476,412	1,458,311	1,535,988	1,495,392	1,460,675
Other State Revenue	9,626,966	13,930,151	11,210,782	8,626,431	8,576,287
Other Local Revenue	7,556,295	6,677,813	6,052,644	6,252,644	6,252,644
TOTAL REVENUES	119,183,093	132,547,541	130,767,063	129,468,137	128,665,439
EXPENDITURES					
Certificated Salaries	55,748,451	57,731,514	59,369,912	58,648,608	58,565,216
Classified Salaries	15,737,166	16,902,773	17,918,339	18,216,184	18,519,683
Employee Benefits	25,363,110	27,518,870	31,498,022	32,847,560	33,524,823
Materials and Supplies	4,694,186	8,993,796	8,268,936	5,242,764	5,214,487
Services, Other Operating	14,956,673	16,668,620	17,866,054	16,104,267	15,890,141
Capital Outlay	516,750	851,928	2,579,600	0	0
Excess Costs	340,285	523,970	1,017,860	1,017,860	1,017,860
Other Outgo	32,029	67,000	67,000	67,000	67,000
Debt Service Payment	109,400	118,973	118,973	118,973	118,973
Other Adjustments	0	0	0	(300,000)	(300,000)
Direct Support/Indirect Cost	(411,090)	(400,371)	(386,065)	(542,257)	(396,703)
TOTAL EXPENDITURES	117,086,959	128,977,072	138,318,629	131,420,959	132,221,479
OTHER FINANCING SOURCES/USES					
Transfers To Deferred Maintenance	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
TOTAL OTHER FINANCING SOURCES/USES	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
INCREASE/(DECREASE)	1,896,134	3,370,469	(7,751,567)	(2,152,822)	(3,756,040)
NET BALANCE	17,841,055	21,211,524	13,459,958	11,307,136	7,551,095
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	0	0	0	0	0
Special Education	1,227,742	1,227,742	942,511	657,281	372,051
Other Restricted	1,935,516	0	0	0	0
Assigned	0	0	1,500,000	0	0
Committed	0	0	0	0	0
Economic Uncertainties	3,423,403	3,869,313	4,155,559	3,948,629	3,972,644
TOTAL DESIGNATIONS	6,606,661	5,117,055	6,618,070	4,625,910	4,364,695
UNASSIGNED/UNAPPROPRIATED AMOUNT	11,234,394	16,094,469	6,841,888	6,681,226	3,186,401

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2016-17 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.162	86.550	102.712	474.900	577.612	-	-	-	577.612
1200 Cert Pupil Support	-	-	10.800	10.800	10.000	20.800	-	-	-	20.800
1300 Cert Supervisors	-	0.250	2.000	2.250	44.750	47.000	-	-	-	47.000
1900 Other Certificated	-	-	1.000	1.000	1.000	2.000	-	-	-	2.000
Total Certificated	-	16.412	100.350	116.762	530.650	647.412	-	-	-	647.412
Classified										
2100 Instr Aides	-	-	55.225	55.225	20.438	75.663	-	-	-	75.663
2200 Classified Support	14.900	1.000	-	15.900	124.225	140.125	45.687	-	-	185.812
2300 Class Supervisors and Admin	0.500	1.250	0.250	2.000	20.250	22.250	9.250	0.500	-	32.000
2400 Clerical and Office	1.500	1.000	4.500	7.000	79.000	86.000	3.000	-	0.750	89.750
2900 Other Classified	-	0.375	-	0.375	20.950	21.325	-	-	-	21.325
Total Classified	16.900	3.625	59.975	80.500	264.863	345.363	57.937	0.500	0.750	404.550
TOTAL FTE	16.900	20.037	160.325	197.262	795.513	992.775	57.937	0.500	0.750	1,051.962

2015-16 2nd Interim Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.162	86.550	102.712	468.938	571.650	-	-	-	571.650
1200 Cert Pupil Support	-	-	10.800	10.800	9.000	19.800	-	-	-	19.800
1300 Cert Supervisors	-	0.250	2.000	2.250	40.750	43.000	-	-	-	43.000
1900 Other Certificated	-	-	1.000	1.000	1.000	2.000	-	-	-	2.000
Total Certificated	-	16.412	100.350	116.762	519.688	636.450	-	-	-	636.450
Classified										
2100 Instr Aides	-	-	55.225	55.225	16.750	71.975	-	-	-	71.975
2200 Classified Support	13.900	1.000	-	14.900	121.225	136.125	45.687	-	-	181.812
2300 Class Supervisors and Admin	0.500	1.250	0.250	2.000	14.750	16.750	9.250	2.000	-	28.000
2400 Clerical and Office	1.500	1.000	4.500	7.000	77.125	84.125	3.000	-	0.750	87.875
2900 Other Classified	-	0.375	-	0.375	20.575	20.950	-	-	-	20.950
Total Classified	15.900	3.625	59.975	79.500	250.425	329.925	57.937	2.000	0.750	390.612
TOTAL FTE	15.900	20.037	160.325	196.262	770.113	966.375	57.937	2.000	0.750	1,027.062

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2017-18 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.162	86.550	102.712	474.900	577.612	-	-	-	577.612
1200 Cert Pupil Support	-	-	10.800	10.800	10.000	20.800	-	-	-	20.800
1300 Cert Supervisors	-	0.250	2.000	2.250	44.750	47.000	-	-	-	47.000
1900 Other Certificated	-	-	1.000	1.000	1.000	2.000	-	-	-	2.000
Total Certificated	-	16.412	100.350	116.762	530.650	647.412	-	-	-	647.412
Classified										
2100 Instr Aides	-	-	55.225	55.225	20.438	75.663	-	-	-	75.663
2200 Classified Support	14.900	1.000	-	15.900	124.225	140.125	45.687	-	-	185.812
2300 Class Supervisors and Admin	0.500	1.250	0.250	2.000	20.250	22.250	9.250	0.500	-	32.000
2400 Clerical and Office	1.500	1.000	4.500	7.000	79.000	86.000	3.000	-	0.750	89.750
2900 Other Classified	-	0.375	-	0.375	20.950	21.325	-	-	-	21.325
Total Classified	16.900	3.625	59.975	80.500	264.863	345.363	57.937	0.500	0.750	404.550
TOTAL FTE	16.900	20.037	160.325	197.262	795.513	992.775	57.937	0.500	0.750	1,051.962

2018-19 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated										
1100 Teachers	-	16.162	86.550	102.712	474.900	577.612	-	-	-	577.612
1200 Cert Pupil Support	-	-	10.800	10.800	10.000	20.800	-	-	-	20.800
1300 Cert Supervisors	-	0.250	2.000	2.250	44.750	47.000	-	-	-	47.000
1900 Other Certificated	-	-	1.000	1.000	1.000	2.000	-	-	-	2.000
Total Certificated	-	16.412	100.350	116.762	530.650	647.412	-	-	-	647.412
Classified										
2100 Instr Aides	-	-	55.225	55.225	20.438	75.663	-	-	-	75.663
2200 Classified Support	14.900	1.000	-	15.900	124.225	140.125	45.687	-	-	185.812
2300 Class Supervisors and Admin	0.500	1.250	0.250	2.000	20.250	22.250	9.250	0.500	-	32.000
2400 Clerical and Office	1.500	1.000	4.500	7.000	79.000	86.000	3.000	-	0.750	89.750
2900 Other Classified	-	0.375	-	0.375	20.950	21.325	-	-	-	21.325
Total Classified	16.900	3.625	59.975	80.500	264.863	345.363	57.937	0.500	0.750	404.550
TOTAL FTE	16.900	20.037	160.325	197.262	795.513	992.775	57.937	0.500	0.750	1,051.962

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

GENERAL OPERATING FUND

BUDGET ASSUMPTIONS

2015-16 ESTIMATED ACTUALS AND 2016-17 ADOPTED BUDGET

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

FACTOR	2015-16	2016-17	2017-18	2018-19
LCFF COLA	1.02%	0.00%	1.11%	2.42%
Average LCFF Entitlement Per ADA	\$ 9,418	\$ 10,032	\$ 10,451	\$ 10,644
Funded Average Daily Attendance (Including Aptitud & COE)	10,932.84	10,478.16	10,181.16	9,934.44
LCFF Gap Funded Percentage	52.20%	54.84%	73.96%	41.22%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	88.13%	87.82%	87.38%	87.62%
CSR Class Size	24:1	24:1	24:1	24:1
Lottery Income Non - Prop 20 (unrestricted)	\$140/ADA	\$140/ADA	\$140/ADA	\$140/ADA
Prop-20 (Restricted)	\$41/ADA	\$41/ADA	\$41/ADA	\$41/ADA
Special Education State COLA (Deficit)	1.02%	0.00%	1.11%	2.42%
State Categorical Programs COLA (Deficit)	1.02%	0.00%	1.11%	2.42%
Interest Rate for 10-year Treasuries	1.98%	2.05%	2.43%	2.58%
California Consumer Price Index (CPI)	2.02%	2.15%	2.26%	2.49%
Indirect Cost Rate	5.30%	5.30%	5.30%	5.30%
CalSTRS Employer Rate	10.73%	12.58%	14.43%	16.28%
CalPERS Employer Rate	11.847%	13.89%	15.50%	17.10%
Parcel Tax Parcels (extended until June 30, 2022)	21,056	21,056	21,056	
Parcel Tax rate	\$ 180.48	\$ 180.48	\$ 180.48	

2016-17 LCFF Entitlement Factors			
Entitlement Factors per ADA	K-3	4-6	7-8
2015-16 Initial Grants	\$ 7,083	\$ 7,189	\$ 7,403
COLA at 0.0%	\$ -	\$ -	\$ -
2016-17 Base Grants	\$ 7,083	\$ 7,189	\$ 7,403
Adjustment Percentage (CSR)	10.4%		
Adjustment Amount	\$ 737		
Adjusted Grant Amount	\$ 7,820	\$ 7,189	\$ 7,403

**GENERAL FUND
UNRESTRICTED PROGRAMS**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	11,483,056	14,677,797	19,983,783	12,517,447	10,649,854
REVENUES					
Local Control Funding Formula (LCFF)	93,047,074	102,835,963	105,067,900	106,310,829	105,632,501
Lottery Revenues	1,476,412	1,458,311	1,535,988	1,495,392	1,460,675
Other State Revenue	1,105,237	6,120,007	2,818,791	319,383	312,926
Parcel Tax Revenue	3,673,009	3,673,186	3,673,186	3,673,186	3,673,186
Other Local Revenue	2,390,728	2,366,804	2,285,020	2,485,020	2,485,020
TOTAL REVENUES	101,692,459	116,454,270	115,380,885	114,283,810	113,564,308
EXPENDITURES					
Certificated Salaries	44,466,242	46,508,397	47,799,398	46,962,389	46,762,134
Classified Salaries	11,645,364	12,774,926	13,883,541	14,161,212	14,444,436
Employee Benefits	17,771,446	19,808,920	21,727,534	22,693,649	23,032,130
Books and Supplies	2,251,693	4,597,741	6,325,589	3,333,651	3,333,651
Services, Other Operating	8,377,300	8,629,860	11,595,886	10,012,686	10,012,687
Capital Outlay	215,062	851,928	2,579,600	0	0
Excess Costs	0	0	0	0	0
Other Outgo	32,029	67,000	67,000	67,000	67,000
Direct Support/Indirect Cost	(1,632,029)	(1,576,225)	(2,353,680)	(2,540,326)	(2,417,104)
Other Debt Service Payments	109,400	118,973	118,973	118,973	118,973
Other Adjustments	0	0	0	(300,000)	(300,000)
TOTAL EXPENDITURES	83,236,507	91,781,518	101,743,841	94,509,234	95,053,907
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Routine Repair & Maintenance Contribution	(2,759,836)	(3,805,097)	(3,769,516)	(3,838,911)	(3,838,911)
Special Education Contribution	(12,301,376)	(15,361,669)	(17,133,864)	(17,603,257)	(17,942,299)
TOTAL OTHER FINANCING SOURCES/USES	(15,261,212)	(19,366,766)	(21,103,380)	(21,642,168)	(21,981,210)
TOTAL EXPENDITURES & OTHER USES	98,497,719	111,148,284	122,847,221	116,151,401	117,035,117
INCREASE/(DECREASE)	3,194,741	5,305,986	(7,466,336)	(1,867,593)	(3,470,810)
NET BALANCE	14,677,797	19,983,783	12,517,447	10,649,854	7,179,044
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Assigned	0	0	1,500,000	0	0
Committed	0	0	0	0	0
Economic Uncertainties	3,423,403	3,869,313	4,155,559	3,948,629	3,972,644
TOTAL DESIGNATIONS	3,443,403	3,889,313	5,675,559	3,968,629	3,992,644
UNASSIGNED/UNAPPROPRIATED AMOUNT	11,234,394	16,094,470	6,841,887	6,681,224	3,186,399

**GENERAL FUND
RESTRICTED PROGRAMS**

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS

2015-16 ESTIMATED ACTUALS & 2016-17 ADOPTED BUDGET

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
MULTI - YEAR
PROJECTION OF INCOME AND EXPENSE**

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	4,461,865	3,163,258	1,227,742	942,511	657,280
REVENUES					
Federal Revenues	7,476,346	7,645,304	6,899,749	6,782,841	6,743,333
Other State Revenue	8,521,729	7,810,144	8,391,991	8,307,048	8,263,361
Other Local Revenue	1,492,559	637,823	94,438	94,438	94,438
TOTAL REVENUES	17,490,634	16,093,271	15,386,178	15,184,327	15,101,132
EXPENDITURES					
Certificated Salaries	11,282,209	11,223,117	11,570,514	11,686,219	11,803,082
Classified Salaries	4,091,802	4,127,847	4,034,798	4,054,972	4,075,247
Employee Benefits	7,591,663	7,709,950	9,770,487	10,153,911	10,492,693
Materials and Supplies	2,442,493	4,396,055	1,943,347	1,909,113	1,880,836
Services, Other Operating	6,579,373	8,038,760	6,270,167	6,091,581	5,877,454
Capital Outlay	301,689	0	0	0	0
Excess Costs	340,285	523,970	1,017,860	1,017,860	1,017,860
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,220,939	1,175,854	1,967,615	1,998,069	2,020,401
TOTAL EXPENDITURES	33,850,452	37,195,554	36,574,789	36,911,725	37,167,572
OTHER FINANCING SOURCES/USES					
Routine Repair & Maintenance Contribution	2,759,836	3,805,097	3,769,516	3,838,911	3,838,911
Transportation Contribution	0	0	0	0	0
Special Education Contribution	12,301,376	15,361,669	17,133,864	17,603,257	17,942,299
TOTAL OTHER FINANCING SOURCES/USES	15,061,212	19,166,766	20,903,380	21,442,168	21,781,210
TOTAL EXPENDITURES & OTHER USES	48,911,664	56,362,320	57,478,169	58,353,893	58,948,781
INCREASE/(DECREASE)	(1,298,607)	(1,935,517)	(285,231)	(285,231)	(285,231)
NET BALANCE	3,163,258	1,227,741	942,510	657,281	372,051
COMPONENTS OF ENDING BALANCE					
Restricted					
Special Education	1,227,742	1,227,742	942,511	657,281	372,051
Routine Repair	0	0	0	0	0
Other Restricted	1,935,516	0	0	0	0
TOTAL DESIGNATIONS	3,163,258	1,227,742	942,511	657,281	372,051
UNASSIGNED/UNAPPROPRIATED AMOUNT	0	0	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
ROUTINE REPAIR & MAINTENANCE - FUND 05
PROJECTION OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	0	0	0	0	0
REVENUES					
Other Local Revenues	568	0	0	0	0
TOTAL REVENUES	568	0	0	0	0
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	2,759,836	3,805,097	3,769,516	3,838,911	3,838,911
TOTAL OTHER FINANCING SOURCES/USES	2,759,836	3,805,097	3,769,516	3,838,911	3,838,911
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	<u>2,760,403</u>	<u>3,805,097</u>	<u>3,769,516</u>	<u>3,838,911</u>	<u>3,838,911</u>
EXPENDITURES					
Salaries	1,172,651	1,289,321	1,216,527	1,222,609	1,228,722
Benefits	472,774	484,388	548,158	572,444	596,833
Books and Supplies	275,297	684,993	679,673	700,743	722,466
Services & Other Oper Exp	702,986	1,154,875	1,062,494	1,075,615	1,023,390
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	136,695	191,520	262,663	267,499	267,499
TOTAL EXPENDITURES	2,760,404	3,805,097	3,769,516	3,838,911	3,838,911
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CATEGORICALS - FUND 06
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	3,227,083	1,935,516	0	0	0
REVENUES					
Federal Revenues	5,279,997	5,505,679	4,788,226	4,648,763	4,557,611
Other State Revenues	5,029,659	4,268,287	3,174,962	3,082,487	3,022,046
Contributions from Restricted/Unrestricted	0	0	0	0	0
Other Local Revenues	679,351	637,823	0	0	0
	<u>10,989,006</u>	<u>10,411,789</u>	<u>7,963,188</u>	<u>7,731,250</u>	<u>7,579,657</u>
TOTAL BEGINNING BALANCE & REVENUES	<u>14,216,090</u>	<u>12,347,305</u>	<u>7,963,188</u>	<u>7,731,250</u>	<u>7,579,657</u>
Other Sources/Transfers					
Contributions from Restricted/Unrestricted	0	0	0	0	0
Total Beg. Balance/Revenues/Other Sources	<u>14,216,090</u>	<u>12,347,305</u>	<u>7,963,188</u>	<u>7,731,250</u>	<u>7,579,657</u>
EXPENDITURES					
Certificated Salaries	3,211,042	2,317,530	1,861,952	1,880,572	1,899,378
Classified Salaries	370,166	281,240	231,374	232,531	233,694
Benefits	924,710	646,047	679,022	724,351	770,472
Books and Supplies	2,074,583	3,515,717	1,044,588	983,588	933,588
Services & Other Oper Exp	5,012,320	5,287,940	3,842,607	3,615,408	3,453,506
Relocatable Purchase/Equipment	301,689	0	0	0	0
Direct Support/Indirect Cost	386,064	298,831	303,644	294,800	289,020
Transfers to Other Funds	0	0	0	0	0
TOTAL EXPENDITURES	<u>12,280,574</u>	<u>12,347,305</u>	<u>7,963,188</u>	<u>7,731,250</u>	<u>7,579,657</u>
ENDING BALANCE	<u>1,935,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
COMPONENTS OF ENDING BALANCE					
English Language Acquisition Program					
Lottery	456,196				
Prop 39	127,675				
Quality Education Investment Act	328,293				
Medi-Cal Billing	236,865				
Local Donations	355,450				
The Heal Program					
Common Core					
K-12 Voucher	431,038				
TOTAL DESIGNATIONS	<u>1,935,516</u>				
UNASSIGNED/UNAPPROPRIATED AMOUNT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 08
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,234,782	1,227,742	1,227,742	942,511	657,280
REVENUES					
Revenue Limit Sources	0	0	0	0	0
Federal Revenues	2,055,205	2,001,241	1,972,474	1,994,171	2,042,430
Mental Health IDEA	141,144	138,384	139,049	139,906	143,292
Other State Revenues	0	0	0	0	0
Mental Health Prop 98	642,032	681,472	684,747	692,279	709,032
Other Local Revenues	812,640	0	94,438	94,438	94,438
TOTAL REVENUES	<u>3,651,021</u>	<u>2,821,097</u>	<u>2,890,708</u>	<u>2,920,795</u>	<u>2,989,192</u>
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	12,301,376	15,361,669	17,133,864	17,603,257	17,942,299
TOTAL OTHER FINANCING SOURCES/USES	<u>12,301,376</u>	<u>15,361,669</u>	<u>17,133,864</u>	<u>17,603,257</u>	<u>17,942,299</u>
Transfers In - Fm Restricted Programs					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u>17,187,179</u>	<u>19,410,508</u>	<u>21,252,314</u>	<u>21,466,562</u>	<u>21,588,771</u>
EXPENDITURES					
Certificated Salaries	8,071,167	8,905,587	9,708,562	9,805,647	9,903,704
Classified Salaries	2,548,985	2,557,286	2,586,897	2,599,831	2,612,830
Benefits	3,344,141	3,719,130	4,011,025	4,324,834	4,593,106
Books and Supplies	92,612	195,345	219,085	224,782	224,782
Services & Other Oper Exp	864,067	1,595,945	1,365,066	1,400,558	1,400,558
Capital Outlay	0	0	0	0	0
Excess Costs	340,285	523,970	1,017,860	1,017,860	1,017,860
Direct Support/Indirect Cost	698,180	685,503	1,401,308	1,435,770	1,463,882
TOTAL EXPENDITURES	<u>15,959,437</u>	<u>18,182,766</u>	<u>20,309,803</u>	<u>20,809,282</u>	<u>21,216,722</u>
ENDING BALANCE	<u>1,227,742</u>	<u>1,227,742</u>	<u>942,511</u>	<u>657,280</u>	<u>372,049</u>

SPECIAL PURPOSE FUND



FUND ACCOUNTING

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

SPECIAL REVENUE FUNDS

Cafeteria Fund
Deferred Maintenance Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 13
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

	2015-16	2016-17	2017-18	2018-19
	Estimated Actuals	Projected	Projected	Projected
BEGINNING FUND BALANCE	2,765,703	2,329,423	1,820,662	979,426
REVENUES				
8220 Federal Revenue	7,280,142	7,181,255	7,070,478	7,070,478
8520 State Revenue	510,190	501,908	491,520	491,520
8660 Interest	7,108	8,000	8,000	8,000
86xx Local Revenue	76,694	83,000	83,000	83,000
	<u>7,874,134</u>	<u>7,774,163</u>	<u>7,652,998</u>	<u>7,652,998</u>
OTHER FINANCING SOURCES				
8916 Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0
8916 Trnsfr In - From General Fund	0	0	0	0
8919 Other Auth Interfund Trans In	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	7,874,134	7,774,163	7,652,998	7,652,998
TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	<u>10,639,837</u>	<u>10,103,586</u>	<u>9,473,660</u>	<u>8,632,424</u>
EXPENDITURES				
1000 Certificated Salaries	0	0	0	0
2000 Classified Salaries	2,568,713	2,670,614	2,740,902	2,740,902
3000 Benefits	1,368,237	1,414,245	1,594,186	1,594,186
4000 Books and Supplies	3,754,304	3,606,000	3,579,000	3,579,000
5000 Services & Other Oper Exp	143,789	156,000	158,000	158,000
6000 Capital Outlay	75,000	50,000	25,000	25,000
7000 Direct Support/Indirect Cost	400,371	386,065	397,146	397,146
TOTAL EXPENDITURES	<u>8,310,414</u>	<u>8,282,924</u>	<u>8,494,234</u>	<u>8,494,234</u>
ENDING NET FUND BALANCE	<u>2,329,423</u>	<u>1,820,662</u>	<u>979,426</u>	<u>138,190</u>

COMPONENTS OF ENDING FUND BALANCE				
Revolving Cash	1,000	1,000	1,000	1,000
Stores Inventory	150,000	110,000	110,000	110,000
Designated for Equipment Replacement	75,000	50,000	25,000	25,000
Committed	2,103,423	1,659,662	843,426	2,190
TOTAL DESIGNATIONS	<u>2,329,423</u>	<u>1,820,662</u>	<u>979,426</u>	<u>138,190</u>

CAPITAL PROJECT FUNDS

GO Bond-Measure G & J Funds
Capital Facilities Fund
County School Facility Fund
Special Reserve Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE -14
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	13,291	213,353	0	0	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Transfers In - Fm General Fund	200,000	200,000	200,000	200,000	200,000
Local Revenues	62	-	-	-	-
TOTAL REVENUES	<u>200,062</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
OTHER FINANCING SOURCES/USES					
Transfers In - Fm Routine Repair					
Transfers In - Fm Measure G -	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u>213,353</u>	<u>413,353</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	13,353	-	-	-
Services & Other Oper Exp	-	200,000	100,000	100,000	100,000
Capital Outlay	-	200,000	100,000	100,000	100,000
TOTAL EXPENDITURES	<u>-</u>	<u>413,353</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
ENDING BALANCE	<u>213,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
BUILDING FUND - FUND - 21
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	26,715,393	22,171,481	30,440,629	20,915,732	11,394,074
REVENUES					
Proceeds from the Sale of Bonds	-	-	-	-	-
Other Local Revenue		17,355,904			
Interest	101,300	20,543	20,543	20,543	20,543
TOTAL REVENUES	101,300	17,376,447	20,543	20,543	20,543
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	26,816,692	39,547,928	30,461,172	20,936,275	11,414,617
EXPENDITURES					
Classified Salaries	53,844	186,566	66,278	66,609	66,942
Benefits	20,886	54,065	25,963	27,291	28,625
Books and Supplies	2,646	20,000	20,000	20,000	20,000
Services & Other Oper Exp	855,112	948,515	953,200	948,300	948,300
Capital Outlay	3,712,724	7,898,152	8,480,000	8,480,000	7,550,631
Other Outgo					
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	4,645,211	9,107,298	9,545,441	9,542,200	8,614,498
ENDING BALANCE*	22,171,481	30,440,629	20,915,732	11,394,074	2,800,119

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND - 25
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$2.24 per square foot for residential and \$0.32 per square foot for commercial/industrial construction.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	369,627	795,669	795,669	795,669	795,669
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	557,410	400,000	400,000	400,000	400,000
TOTAL REVENUES	<u>557,410</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL BEGINNING BALANCE & REVENUES	<u>927,037</u>	<u>1,195,669</u>	<u>1,195,669</u>	<u>1,195,669</u>	<u>1,195,669</u>
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	3,500	-	-	-	-
Capital Outlay	127,868	400,000	400,000	400,000	400,000
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	<u>131,368</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
ENDING BALANCE	<u>795,669</u>	<u>795,669</u>	<u>795,669</u>	<u>795,669</u>	<u>795,669</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND - 35
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	7,293,928	7,324,979	7,324,979	7,324,979	7,324,979
REVENUES					
Other State Revenues	-	-	-	-	-
Other Local Revenues	31,052	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	31,052	-	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	7,324,979	7,324,979	7,324,979	7,324,979	7,324,979
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
ENDING NET FUND BALANCE *	7,324,979	7,324,979	7,324,979	7,324,979	7,324,979

*Note: \$7,225,91 represents funds released under the School Facility Program for San Antonio Elementary, which will be used to repay COPS A issued to complete the new building of San Antonio Elementary.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - 40
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies 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 Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	43,558	46,121	46,121	46,121	46,121
REVENUES					
Federal Revenues					
State Revenues	-	2,457,599	-	-	-
Local Revenues	214	-	-	-	-
TOTAL REVENUES	214	2,457,599	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	43,772	2,503,721	46,121	46,121	46,121
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	50,000	-	-	-
Services & Other Oper Exp	-	2,318,093	-	-	-
Capital Outlay	(2,350)	89,506	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	(2,350)	2,457,599	-	-	-
ENDING BALANCE	46,121	46,121	46,121	46,121	46,121

SELF-INSURANCE FUND



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 COMBINED FUNDS 67 & 68
 MULTI-YEAR
 PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	2,427,156	1,822,853	1,759,064	1,759,064	1,578,456
Beginning Balance Adjustment					
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	17,969,851	18,542,991	18,272,039	18,157,884	18,157,884
TOTAL REVENUES	17,969,851	18,542,991	18,272,039	18,157,884	18,157,884
TOTAL BEGINNING BALANCE & REVENUES	20,397,007	20,365,844	20,031,103	19,916,948	19,736,340
EXPENDITURES					
Classified Salaries	56,659	59,778	59,778	62,767	65,905
Benefits	25,942	26,880	29,816	30,114	30,415
Books and Supplies	675	7,000	8,000	8,000	8,000
Services & Other Oper Exp	18,490,878	18,513,122	18,174,445	18,237,611	18,301,739
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	18,574,154	18,606,780	18,272,039	18,338,492	18,406,059
ENDING FUND BALANCE	1,822,853	1,759,064	1,759,064	1,578,456	1,330,280

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
HEALTH & WELFARE BENEFITS FUND - 67
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,359,813	551,697	551,697	551,697	535,891
Beginning Balance Adjustment					
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	15,744,972	16,191,607	15,806,500	15,806,500	15,806,500
Transfers In	-	-	-	-	-
TOTAL REVENUES	15,744,972	16,191,607	15,806,500	15,806,500	15,806,500
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	17,104,785	16,743,304	16,358,197	16,358,197	16,342,391
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	16,553,087	16,191,607	15,806,500	15,822,307	15,838,129
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	16,553,087	16,191,607	15,806,500	15,822,307	15,838,129
ENDING FUND BALANCE	551,697	551,697	551,697	535,891	504,262

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
WORKERS' COMPENSATION FUND 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 68 is used for our workers' Compensation insurance.

	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Esimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,067,343	1,271,156	1,207,367	1,093,212	928,410
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	2,224,879	2,351,384	2,351,384	2,351,384	2,351,384
Transfers In	-	-	-	-	-
TOTAL REVENUES	2,224,879	2,351,384	2,351,384	2,351,384	2,351,384
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	3,292,222	3,622,540	3,558,751	3,444,596	3,279,794
EXPENDITURES					
Classified Salaries	56,659	59,778	59,778	62,767	65,905
Benefits	25,942	26,880	29,816	30,114	30,415
Books and Supplies	675	7,000	8,000	8,000	8,000
Services & Other Oper Exp	1,937,791	2,321,515	2,367,945	2,415,304	2,463,610
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	2,021,067	2,415,173	2,465,539	2,516,185	2,567,931
ENDING FUND BALANCE	1,271,156	1,207,367	1,093,212	928,410	711,864

STATE REPORTS



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		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
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	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	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	GS	
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: 2930 Gay Avenue
Date: June 13, 2016

Place: 2930 Gay Avenue
Date: May 26, 2016
Time: 05:30 PM

Adoption Date: June 16, 2016

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

Contact person for additional information on the budget reports:

Name: Kolvira Chheng

Telephone: 408-928-6856

Title: Director, Fiscal Services

E-mail: Kolvira.Chheng@arUSD.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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 16, 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:

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

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

Date of Meeting: Jun 16, 2016

For additional information on this certification, please contact:

Name: Kolvira Chheng

Title: Director, Fiscal Services

Telephone: 408-928-6856

E-mail: Kolvira.Chheng@arUSD.org

**FORM 01
GENERAL FUND
UNRESTRICTED AND
RESTRICTED**

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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	102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00
2) Federal Revenue		8100-8299	0.00	7,645,303.60	7,645,303.60	0.00	6,899,749.00	6,899,749.00
3) Other State Revenue		8300-8599	7,578,318.00	7,810,144.40	15,388,462.40	4,354,779.00	8,391,990.85	12,746,769.85
4) Other Local Revenue		8600-8799	6,039,989.79	637,822.86	6,677,812.65	5,958,206.00	94,438.00	6,052,644.00
5) TOTAL, REVENUES			116,454,270.79	16,093,270.86	132,547,541.65	115,380,885.00	15,386,177.85	130,767,062.85
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,508,396.60	11,223,116.96	57,731,513.56	47,799,397.79	11,570,513.84	59,369,911.63
2) Classified Salaries		2000-2999	12,774,925.70	4,127,847.06	16,902,772.76	13,883,541.30	4,034,797.66	17,918,338.96
3) Employee Benefits		3000-3999	19,808,920.16	7,709,949.68	27,518,869.84	21,727,534.04	9,770,487.48	31,498,021.52
4) Books and Supplies		4000-4999	4,597,740.64	4,396,005.20	8,993,745.84	6,325,588.50	1,943,347.11	8,268,935.61
5) Services and Other Operating Expenditures		5000-5999	8,629,859.64	8,038,810.30	16,668,669.94	11,595,886.36	6,270,167.49	17,866,053.85
6) Capital Outlay		6000-6999	851,928.10	0.00	851,928.10	2,579,599.87	0.00	2,579,599.87
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,576,225.23)	1,175,854.23	(400,371.00)	(2,353,680.30)	1,967,615.30	(386,065.00)
9) TOTAL, EXPENDITURES			91,781,518.61	37,195,553.43	128,977,072.04	101,743,840.56	36,574,788.88	138,318,629.44
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,672,752.18	(21,102,282.57)	3,570,469.61	13,637,044.44	(21,188,611.03)	(7,551,566.59)
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
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		8980-8999	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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)								
			5,305,986.18	(1,935,516.57)	3,370,469.61	(7,466,335.56)	(285,231.03)	(7,751,566.59)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
2) Ending Balance, June 30 (E + F1e)								
			19,983,782.56	1,227,741.70	21,211,524.26	12,517,447.00	942,510.67	13,459,957.67
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00
All Others		9719	0.00	(0.39)	(0.39)	0.00	(0.42)	(0.42)
b) Restricted								
		9740	0.00	1,227,742.09	1,227,742.09	0.00	942,511.09	942,511.09
c) Committed								
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00
d) Assigned								
Other Assignments		9780	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00
e) Unassigned/unappropriated								
Reserve for Economic Uncertainties		9789	3,869,313.00	0.00	3,869,313.00	4,155,559.00	0.00	4,155,559.00
Unassigned/Unappropriated Amount		9790	16,094,469.56	0.00	16,094,469.56	6,841,888.00	0.00	6,841,888.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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	28,161,302.99	(12,670,772.19)	15,490,530.80			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	(2,993.43)	(3,265.54)	(6,258.97)			
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	2,365.64	273.77	2,639.41			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	333,303.48	455,807.42	789,110.90			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	6,250,000.00	0.00	6,250,000.00			
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			34,763,978.68	(12,217,956.54)	22,546,022.14			
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	3,687,035.54	24,809.78	3,711,845.32			
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	21,150.00	0.00	21,150.00			
6) TOTAL, LIABILITIES			3,708,185.54	24,809.78	3,732,995.32			
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)			31,055,793.14	(12,242,766.32)	18,813,026.82			

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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	70,143,457.00	0.00	70,143,457.00	73,131,956.00	0.00	73,131,956.00
Education Protection Account State Aid - Current Year		8012	13,466,766.00	0.00	13,466,766.00	12,868,286.00	0.00	12,868,286.00
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions								
Homeowners' Exemptions		8021	121,575.00	0.00	121,575.00	118,873.00	0.00	118,873.00
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00
County & District Taxes								
Secured Roll Taxes		8041	20,571,865.00	0.00	20,571,865.00	20,656,261.00	0.00	20,656,261.00
Unsecured Roll Taxes		8042	1,563,537.00	0.00	1,563,537.00	1,547,131.00	0.00	1,547,131.00
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8044	2,192,000.00	0.00	2,192,000.00	3,304,000.00	0.00	3,304,000.00
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00
Less. Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal, LCFF Sources			108,059,200.00	0.00	108,059,200.00	111,626,507.00	0.00	111,626,507.00
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,223,237.00)	0.00	(5,223,237.00)	(6,558,607.00)	0.00	(6,558,607.00)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, LCFF SOURCES			102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Entitlement		8181	0.00	1,799,780.00	1,799,780.00	0.00	1,743,154.00	1,743,154.00
Special Education Discretionary Grants		8182	0.00	339,845.00	339,845.00	0.00	368,369.00	368,369.00
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00
NCLB Title I Part A, Basic Grants Low-Income and Neglected	3010	8290		3,589,514.50	3,589,514.50		3,210,056.00	3,210,056.00
NCLB Title I Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00
NCLB Title II, Part A, Teacher Quality	4035	8290		885,497.05	885,497.05		779,993.00	779,993.00
NCLB Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% C
			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		710,167.05	710,167.05		477,677.00	477,677.00	
NCLB Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	
All Other Federal Revenue	All Other	8290	0.00	320,500.00	320,500.00	0.00	320,500.00	320,500.00	
TOTAL, FEDERAL REVENUE			0.00	7,645,303.60	7,645,303.60	0.00	6,899,749.00	6,899,749.00	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	
Prior Years	6500	8319		0.00	0.00		0.00	0.00	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	6,081,602.00	0.00	6,081,602.00	2,780,386.00	0.00	2,780,386.00	
Lottery - Unrestricted and Instructional Materials		8560	1,458,311.00	488,250.65	1,946,561.65	1,535,988.00	449,641.00	1,985,629.00	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	
After School Education and Safety (ASES)	6010	8590		2,825,518.75	2,825,518.75		2,725,320.85	2,725,320.85	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	
All Other State Revenue	All Other	8590	38,405.00	4,496,375.00	4,534,780.00	38,405.00	5,217,029.00	5,255,434.00	
TOTAL, OTHER STATE REVENUE			7,578,318.00	7,810,144.40	15,388,462.40	4,354,779.00	8,391,990.85	12,746,769.85	

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,673,186.00	0.00	3,673,186.00	3,673,186.00	0.00	3,673,186.00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	2,140,020.00	0.00	2,140,020.00	2,140,020.00	0.00	2,140,020.00
Interest		8660	49,002.00	0.00	49,002.00	100,000.00	0.00	100,000.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Plus Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	177,781.79	637,822.86	815,604.65	45,000.00	94,438.00	139,438.00
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00
From County Offices	6500	8792		0.00	0.00		0.00	0.00
From JPAs	6500	8793		0.00	0.00		0.00	0.00
ROC/P Transfers								
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00
From County Offices	6360	8792		0.00	0.00		0.00	0.00
From JPAs	6360	8793		0.00	0.00		0.00	0.00
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			6,039,989.79	637,822.86	6,677,812.65	5,958,206.00	94,438.00	6,052,644.00
TOTAL REVENUES			116,454,270.79	16,093,270.86	132,547,541.65	115,380,885.00	15,386,177.85	130,767,062.85

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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	40,195,224.67	9,605,707.52	49,800,932.19	41,239,712.63	9,667,827.67	50,907,540.30
Certificated Pupil Support Salaries		1200	864,623.23	1,374,999.53	2,239,622.76	1,031,522.70	1,501,119.58	2,532,642.28
Certificated Supervisors' and Administrators' Salaries		1300	5,348,808.14	149,206.92	5,498,015.06	5,431,837.80	304,377.88	5,736,215.68
Other Certificated Salaries		1900	99,740.56	93,202.99	192,943.55	96,324.66	97,188.71	193,513.37
TOTAL, CERTIFICATED SALARIES			46,508,396.60	11,223,116.96	57,731,513.56	47,799,397.79	11,570,513.84	59,369,911.63
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	514,980.00	2,237,481.22	2,752,461.22	652,499.28	2,263,734.00	2,916,233.28
Classified Support Salaries		2200	5,930,633.19	1,236,713.35	7,167,346.54	6,247,435.90	1,097,516.58	7,344,952.48
Classified Supervisors' and Administrators' Salaries		2300	1,540,534.02	180,834.40	1,721,368.42	1,792,122.93	227,353.47	2,019,476.40
Clerical, Technical and Office Salaries		2400	3,863,147.30	434,844.70	4,297,992.00	4,373,253.26	402,562.15	4,775,815.41
Other Classified Salaries		2900	925,631.19	37,973.39	963,604.58	818,229.93	43,631.46	861,861.39
TOTAL, CLASSIFIED SALARIES			12,774,925.70	4,127,847.06	16,902,772.76	13,883,541.30	4,034,797.66	17,918,338.96
EMPLOYEE BENEFITS								
STRS		3101-3102	4,760,731.11	3,914,654.32	8,675,385.43	6,099,425.62	5,700,703.93	11,800,129.55
PERS		3201-3202	1,397,570.33	531,513.52	1,929,083.85	1,916,275.05	492,280.46	2,408,555.51
OASDI/Medicare/Alternative		3301-3302	1,648,613.66	473,825.13	2,122,438.79	1,776,271.70	481,130.08	2,257,401.78
Health and Welfare Benefits		3401-3402	9,786,579.19	2,299,831.05	12,086,410.24	9,635,114.60	2,601,739.23	12,236,853.83
Unemployment Insurance		3501-3502	30,023.12	7,431.95	37,455.07	32,916.03	7,542.97	40,459.00
Workers' Compensation		3601-3602	1,853,625.73	463,374.80	2,317,000.53	1,929,899.04	483,821.81	2,413,720.85
OPEB, Allocated		3701-3702	9,000.00	0.00	9,000.00	0.00	0.00	0.00
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits		3901-3902	322,777.02	19,318.91	342,095.93	337,632.00	3,269.00	340,901.00
TOTAL, EMPLOYEE BENEFITS			19,808,920.16	7,709,949.68	27,518,869.84	21,727,534.04	9,770,487.48	31,498,021.52
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	375,000.00	0.00	375,000.00	575,000.00	0.00	575,000.00
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies		4300	2,870,463.89	4,177,488.74	7,047,952.63	3,850,752.50	1,878,301.11	5,729,053.61
Noncapitalized Equipment		4400	1,352,276.75	218,516.46	1,570,793.21	1,899,836.00	65,046.00	1,964,882.00
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, BOOKS AND SUPPLIES			4,597,740.64	4,396,005.20	8,993,745.84	6,325,588.50	1,943,347.11	8,268,935.61
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	350,000.00	3,652,725.00	4,002,725.00	0.00	2,661,830.00	2,661,830.00
Travel and Conferences		5200	262,245.14	129,113.00	391,358.14	270,761.00	175,926.00	446,687.00
Dues and Memberships		5300	41,434.50	4,254.00	45,688.50	53,683.00	4,000.00	57,683.00
Insurance		5400 - 5450	655,000.00	0.00	655,000.00	675,000.00	0.00	675,000.00
Operations and Housekeeping Services		5500	2,837,743.00	0.00	2,837,743.00	2,791,146.00	0.00	2,791,146.00
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	394,115.40	306,544.25	700,659.65	456,053.36	204,380.25	660,433.61
Transfers of Direct Costs		5710	(48,511.00)	48,511.00	0.00	(43,634.00)	43,634.00	0.00
Transfers of Direct Costs - Interfund		5750	(19,000.00)	0.00	(19,000.00)	(19,500.00)	0.00	(19,500.00)
Professional/Consulting Services and Operating Expenditures		5800	3,744,790.60	3,895,863.05	7,640,653.65	6,884,492.00	3,178,497.24	10,062,989.24
Communications		5900	412,042.00	1,800.00	413,842.00	527,885.00	1,900.00	529,785.00
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,629,859.64	8,038,810.30	16,668,669.94	11,595,806.36	6,270,167.49	17,866,053.85

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	295,247.00	0.00	295,247.00	2,262,672.36	0.00	2,262,672.36
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
Equipment		6400	381,681.00	0.00	381,681.00	141,927.51	0.00	141,927.51
Equipment Replacement		6500	175,000.10	0.00	175,000.10	175,000.00	0.00	175,000.00
TOTAL, CAPITAL OUTLAY			851,928.10	0.00	851,928.10	2,579,599.87	0.00	2,579,599.87
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
State Special Schools		7130	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00
Payments to County Offices		7142	32,000.00	523,970.00	555,970.00	32,000.00	1,017,860.00	1,049,860.00
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00
To County Offices	6500	7222		0.00	0.00		0.00	0.00
To JPAs	6500	7223		0.00	0.00		0.00	0.00
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00
To County Offices	6360	7222		0.00	0.00		0.00	0.00
To JPAs	6360	7223		0.00	0.00		0.00	0.00
Other Transfers of Apportionments								
All Other Transfers	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Debt Service - Interest		7438	118,973.00	0.00	118,973.00	118,973.00	0.00	118,973.00
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,175,854.23)	1,175,854.23	0.00	(1,967,615.30)	1,967,615.30	0.00
Transfers of Indirect Costs - Interfund		7350	(400,371.00)	0.00	(400,371.00)	(386,065.00)	0.00	(386,065.00)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,576,225.23)	1,175,854.23	(400,371.00)	(2,353,680.30)	1,967,615.30	(386,065.00)
TOTAL, EXPENDITURES			91,781,518.61	37,195,553.43	128,977,072.04	101,743,840.56	36,574,788.88	138,318,629.44

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% C
			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	102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00	
2) Federal Revenue		8100-8299	0.00	7,645,303.60	7,645,303.60	0.00	6,899,749.00	6,899,749.00	
3) Other State Revenue		8300-8599	7,578,318.00	7,810,144.40	15,388,462.40	4,354,779.00	8,391,990.85	12,746,769.85	
4) Other Local Revenue		8600-8799	6,039,989.79	637,822.86	6,677,812.65	5,958,206.00	94,438.00	6,052,644.00	
5) TOTAL, REVENUES			116,454,270.79	16,093,270.86	132,547,541.65	115,380,885.00	15,386,177.85	130,767,062.85	
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,901,966.57	28,855,924.51	89,757,891.08	62,511,090.28	26,522,966.34	89,034,056.62	
2) Instruction - Related Services	2000-2999		3,797,358.12	1,123,180.43	4,920,538.55	9,362,849.15	1,487,731.07	10,850,580.22	
3) Pupil Services	3000-3999		7,340,558.89	1,899,469.86	9,240,028.75	7,599,322.36	2,070,654.44	9,669,976.80	
4) Ancillary Services	4000-4999		0.00	0.00	0.00	2,597,318.76	0.00	2,597,318.76	
5) Community Services	5000-5999		0.00	2,106.00	2,106.00	0.00	0.00	0.00	
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	
7) General Administration	7000-7999		8,371,200.37	1,175,854.23	9,547,054.60	8,361,774.99	1,967,615.30	10,329,390.29	
8) Plant Services	8000-8999		11,184,461.66	3,615,048.40	14,799,510.06	11,125,512.02	3,507,961.73	14,633,473.75	
9) Other Outgo	9000-9999	Except 7600-7699	185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00	
10) TOTAL, EXPENDITURES			91,781,518.61	37,195,553.43	128,977,072.04	101,743,840.56	36,574,788.88	138,318,629.44	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,672,752.18	(21,102,282.57)	3,570,469.61	13,637,044.44	(21,188,611.03)	(7,551,566.59)	-
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	
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
3) Contributions		8980-8999	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)	

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget		
			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)			5,305,986.18	(1,935,516.57)	3,370,469.61	(7,466,335.56)	(285,231.03)	(7,751,566.59)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			14,677,796.38	3,163,258.27	17,841,054.65	19,983,782.56	1,227,741.70	21,211,524.26
2) Ending Balance, June 30 (E + F1e)								
			19,983,782.56	1,227,741.70	21,211,524.26	12,517,447.00	942,510.67	13,459,957.67
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00
All Others		9719	0.00	(0.39)	(0.39)	0.00	(0.42)	(0.42)
b) Restricted								
		9740	0.00	1,227,742.09	1,227,742.09	0.00	942,511.09	942,511.09
c) Committed								
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00
d) Assigned								
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00
e) Unassigned/unappropriated								
Reserve for Economic Uncertainties		9789	3,869,313.00	0.00	3,869,313.00	4,155,559.00	0.00	4,155,559.00
Unassigned/Unappropriated Amount		9790	16,094,469.56	0.00	16,094,469.56	6,841,888.00	0.00	6,841,888.00

<u>Resource</u>	<u>Description</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
3181	NCLB: ARRA Title I, School Improvement Grant	0.05	0.05
6500	Special Education	600.00	600.00
6512	Special Ed: Mental Health Services	1,227,142.04	941,911.04
Total, Restricted Balance		<u>1,227,742.09</u>	<u>942,511.09</u>

**FORMS 13, 14, 21, 25, 35, 40, 51,
53 & 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	7,280,142.00	7,181,255.00	-1.4%
3) Other State Revenue		8300-8599	510,190.00	501,908.00	-1.6%
4) Other Local Revenue		8600-8799	83,802.00	91,000.00	8.6%
5) TOTAL, REVENUES			7,874,134.00	7,774,163.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,568,712.47	2,670,614.41	4.0%
3) Employee Benefits		3000-3999	1,368,237.23	1,414,244.47	3.4%
4) Books and Supplies		4000-4999	3,754,304.00	3,606,000.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	143,789.00	156,000.00	8.5%
6) Capital Outlay		6000-6999	75,000.00	50,000.00	-33.3%
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	400,371.00	386,065.00	-3.6%
9) TOTAL, EXPENDITURES			8,310,413.70	8,282,923.88	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(436,279.70)	(508,760.88)	16.6%
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)			(436,279.70)	(508,760.88)	16.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,765,702.96	2,329,423.26	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,765,702.96	2,329,423.26	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,765,702.96	2,329,423.26	-15.8%
2) Ending Balance, June 30 (E + F1e)			2,329,423.26	1,820,662.38	-21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	191,517.88	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,136,905.38	3,317,094.25	55.2%
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	(1,496,431.87)	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	998,168.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	64,807.18		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	895,879.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	191,517.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,151,373.82		
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)			2,151,373.82		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,280,142.00	7,181,255.00	-1.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,280,142.00	7,181,255.00	-1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	510,190.00	501,908.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			510,190.00	501,908.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	67,969.00	75,000.00	10.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,108.00	8,000.00	12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,725.00	8,000.00	-8.3%
TOTAL, OTHER LOCAL REVENUE			83,802.00	91,000.00	8.6%
TOTAL, REVENUES			7,874,134.00	7,774,163.00	-1.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,684,812.83	1,770,171.58	5.1%
Classified Supervisors' and Administrators' Salaries		2300	710,652.30	715,959.88	0.7%
Clerical, Technical and Office Salaries		2400	173,247.34	184,482.95	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,568,712.47	2,670,614.41	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	276,717.10	328,855.59	18.8%
OASDI/Medicare/Alternative		3301-3302	180,916.10	185,028.84	2.3%
Health and Welfare Benefits		3401-3402	826,120.07	814,567.84	-1.4%
Unemployment Insurance		3501-3502	1,233.98	1,254.78	1.7%
Workers' Compensation		3601-3602	76,249.98	77,537.08	1.7%
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	7,000.00	7,000.34	0.0%
TOTAL, EMPLOYEE BENEFITS			1,368,237.23	1,414,244.47	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	295,000.00	246,000.00	-16.6%
Noncapitalized Equipment		4400	55,000.00	30,000.00	-45.5%
Food		4700	3,404,304.00	3,330,000.00	-2.2%
TOTAL, BOOKS AND SUPPLIES			3,754,304.00	3,606,000.00	-4.0%

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	9,000.00	11,000.00	22.2%
Dues and Memberships		5300	200.00	2,000.00	900.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,488.00	17,000.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,101.00	62,000.00	10.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,500.00	16,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,000.00	44,000.00	4.8%
Communications		5900	3,500.00	3,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,789.00	156,000.00	8.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	75,000.00	50,000.00	-33.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	50,000.00	-33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	400,371.00	386,065.00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			400,371.00	386,065.00	-3.6%
TOTAL, EXPENDITURES			8,310,413.70	8,282,923.88	-0.3%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.00
2) Federal Revenue		8100-8299	7,280,142.00	7,181,255.00	-1.40
3) Other State Revenue		8300-8599	510,190.00	501,908.00	-1.60
4) Other Local Revenue		8600-8799	83,802.00	91,000.00	8.60
5) TOTAL, REVENUES			7,874,134.00	7,774,163.00	-1.30
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.00
2) Instruction - Related Services	2000-2999		0.00	0.00	0.00
3) Pupil Services	3000-3999		7,893,554.70	7,879,858.88	-0.20
4) Ancillary Services	4000-4999		0.00	0.00	0.00
5) Community Services	5000-5999		0.00	0.00	0.00
6) Enterprise	6000-6999		0.00	0.00	0.00
7) General Administration	7000-7999		400,371.00	386,065.00	-3.60
8) Plant Services	8000-8999		16,488.00	17,000.00	3.10
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00
10) TOTAL, EXPENDITURES			8,310,413.70	8,282,923.88	-0.30
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(436,279.70)	(508,760.88)	16.60
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out		7600-7629	0.00	0.00	0.00
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.00
3) Contributions		8980-8999	0.00	0.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(436,279.70)	(508,760.88)	16.6
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,765,702.96	2,329,423.26	-15.8
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			2,765,702.96	2,329,423.26	-15.8
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			2,765,702.96	2,329,423.26	-15.8
2) Ending Balance, June 30 (E + F1e)			2,329,423.26	1,820,662.38	-21.8
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0
Stores		9712	191,517.88	0.00	-100.0
Prepaid Expenditures		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	2,136,905.38	3,317,094.25	55.2
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	(1,496,431.87)	Ne

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,557.13	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	757,925.10	1,808,786.10
5330	Child Nutrition: Summer Food Service Program Operations	783,582.84	831,370.84
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	240,982.69	320,079.69
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
9010	Other Restricted Local	350,857.61	356,857.61
Total, Restricted Balance		2,136,905.38	3,317,094.25

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	13,353.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	100,000.00	-50.0%
6) Capital Outlay		6000-6999	200,000.00	100,000.00	-50.0%
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			413,353.05	200,000.00	-51.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(413,353.05)	(200,000.00)	-51.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(213,353.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,353.05	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,353.05	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,353.05	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	214,035.09		
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			214,035.09		
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)			214,035.09		

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,353.05	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,353.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	100,000.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	100,000.00	-50.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	100,000.00	-50.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	100,000.00	-50.0%
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			413,353.05	200,000.00	-51.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			200,000.00	200,000.00	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	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		413,353.05	200,000.00	-51.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			413,353.05	200,000.00	-51.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(413,353.05)	(200,000.00)	-51.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(213,353.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,353.05	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,353.05	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,353.05	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

<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	17,376,446.96	100,000.00	-99.4%
5) TOTAL, REVENUES			17,376,446.96	100,000.00	-99.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,566.44	66,277.82	-64.5%
3) Employee Benefits		3000-3999	54,064.94	25,963.16	-52.0%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	948,515.00	953,200.00	0.5%
6) Capital Outlay		6000-6999	7,898,152.00	8,480,000.00	7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,107,298.38	9,545,440.98	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,269,148.58	(9,445,440.98)	-214.2%
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)			8,269,148.58	(9,445,440.98)	-214.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,171,480.57	30,440,629.15	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,171,480.57	30,440,629.15	37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,171,480.57	30,440,629.15	37.3%
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	30,440,629.15	20,995,188.17	-31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,118,752.72		
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	2,800,095.14		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,025.56		
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			33,922,873.42		
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)			33,922,873.42		

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	20,543.00	100,000.00	386.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,355,903.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,376,446.96	100,000.00	-99.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	186,566.44	66,277.82	-64.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			186,566.44	66,277.82	-64.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,102.56	9,204.67	-58.4%
OASDI/Medicare/Alternative		3301-3302	14,241.48	4,634.53	-67.5%
Health and Welfare Benefits		3401-3402	11,862.90	10,043.10	-15.3%
Unemployment Insurance		3501-3502	93.71	33.14	-64.6%
Workers' Compensation		3601-3602	5,764.29	2,047.72	-64.5%
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			54,064.94	25,963.16	-52.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	215.00	4,000.00	1760.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,400.00	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	500.00	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	944,300.00	944,300.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			948,515.00	953,200.00	0.5%
CAPITAL OUTLAY					
Land		6100	25,000.00	25,000.00	0.0%
Land Improvements		6170	399,785.00	500,000.00	25.1%
Buildings and Improvements of Buildings		6200	7,473,367.00	7,955,000.00	6.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,898,152.00	8,480,000.00	7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,107,298.38	9,545,440.98	4.8%

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

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	0.00
2) Federal Revenue		8100-8299	0.00	0.00	0.00
3) Other State Revenue		8300-8599	0.00	0.00	0.00
4) Other Local Revenue		8600-8799	17,376,446.96	100,000.00	-99.42
5) TOTAL, REVENUES			17,376,446.96	100,000.00	-99.42
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.00
2) Instruction - Related Services	2000-2999		0.00	0.00	0.00
3) Pupil Services	3000-3999		0.00	0.00	0.00
4) Ancillary Services	4000-4999		0.00	0.00	0.00
5) Community Services	5000-5999		0.00	0.00	0.00
6) Enterprise	6000-6999		0.00	0.00	0.00
7) General Administration	7000-7999		0.00	0.00	0.00
8) Plant Services	8000-8999		9,107,298.38	9,545,440.98	4.87
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00
10) TOTAL, EXPENDITURES			9,107,298.38	9,545,440.98	4.87
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,269,148.58	(9,445,440.98)	-214.20
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out		7600-7629	0.00	0.00	0.00
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.00
3) Contributions		8980-8999	0.00	0.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,269,148.58	(9,445,440.98)	-214.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,171,480.57	30,440,629.15	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,171,480.57	30,440,629.15	37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,171,480.57	30,440,629.15	37.3%
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	30,440,629.15	20,995,188.17	-31.0%
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>
9010	Other Restricted Local	30,440,629.15	20,995,188.17
Total, Restricted Balance		<u>30,440,629.15</u>	<u>20,995,188.17</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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	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	400,000.00	400,000.00	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			400,000.00	400,000.00	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	795,669.23	795,669.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,669.23	795,669.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,669.23	795,669.23	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	795,669.23	795,669.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,318,500.43		
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	1,144.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,319,644.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,319,644.43		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	400,000.00	400,000.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	0.0%
TOTAL, REVENUES			400,000.00	400,000.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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	95,200.00	95,200.00	0.0%
Buildings and Improvements of Buildings		6200	304,800.00	304,800.00	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			400,000.00	400,000.00	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%
TOTAL, EXPENDITURES			400,000.00	400,000.00	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: 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%

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	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	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		400,000.00	400,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			400,000.00	400,000.00	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	795,669.23	795,669.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,669.23	795,669.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,669.23	795,669.23	0.0%
2) Ending Balance, June 30 (E + F1e)			795,669.23	795,669.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			795,669.23	795,669.23	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>
9010	Other Restricted Local	795,669.23	795,669.23
Total, Restricted Balance		<u>795,669.23</u>	<u>795,669.23</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	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	7,324,979.27	7,324,979.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,324,979.27	7,324,979.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,324,979.27	7,324,979.27	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,324,979.27	7,324,979.27	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	7,348,395.55		
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			7,348,395.55		
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)			7,348,395.55		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,324,979.27	7,324,979.27	0.00
b) Audit Adjustments		9793	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			7,324,979.27	7,324,979.27	0.00
d) Other Restatements		9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			7,324,979.27	7,324,979.27	0.00
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.00
Stores		9712	0.00	0.00	0.00
Prepaid Expenditures		9713	0.00	0.00	0.00
All Others		9719	0.00	0.00	0.00
b) Restricted					
		9740	0.00	0.00	0.00
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.00
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,324,979.27	7,324,979.27	0.00
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00

<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	2,457,599.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,457,599.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,318,093.36	0.00	-100.0%
6) Capital Outlay		6000-6999	89,506.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,457,599.36	0.00	-100.0%
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	46,121.25	46,121.25	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			46,121.25	46,121.25	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			46,121.25	46,121.25	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					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	46,121.25	46,121.25	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	2,173,502.08		
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			2,173,502.08		
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)			2,173,502.08		

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	2,457,599.36	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,457,599.36	0.00	-100.0%
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	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			2,457,599.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	50,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,318,093.36	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,318,093.36	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	87,926.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,580.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,506.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,457,599.36	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,457,599.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,457,599.36	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,457,599.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,457,599.36	0.00	-100.0%
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	46,121.25	46,121.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,121.25	46,121.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,121.25	46,121.25	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	46,121.25	46,121.25	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	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	6,647,221.42	6,647,221.42	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,221.42	6,647,221.42	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,221.42	6,647,221.42	0.0%
2) Ending Balance, June 30 (E + F1e)			6,647,221.42	6,647,221.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	6,647,221.42	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	6,647,221.42	New

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	6,647,221.42	6,647,221.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,221.42	6,647,221.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,221.42	6,647,221.42	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	6,647,221.42	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,647,221.42	Ne

<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	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	41,584.08	41,584.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,584.08	41,584.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,584.08	41,584.08	0.0%
2) Ending Balance, June 30 (E + F1e)			41,584.08	41,584.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,584.08	41,584.08	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	41,584.08		
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			41,584.08		
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)			41,584.08		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,584.08	41,584.08	0.00
b) Audit Adjustments		9793	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			41,584.08	41,584.08	0.00
d) Other Restatements		9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			41,584.08	41,584.08	0.00
2) Ending Balance, June 30 (E + F1e)			41,584.08	41,584.08	0.00
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.00
Stores		9712	0.00	0.00	0.00
Prepaid Expenditures		9713	0.00	0.00	0.00
All Others		9719	0.00	0.00	0.00
b) Restricted			0.00	0.00	0.00
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.00
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,584.08	41,584.08	0.00
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00

<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	18,542,991.00	18,272,039.00	-1.5%
5) TOTAL, REVENUES			18,542,991.00	18,272,039.00	-1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,777.78	59,777.78	0.0%
3) Employee Benefits		3000-3999	26,879.99	29,816.36	10.9%
4) Books and Supplies		4000-4999	7,000.00	8,000.00	14.3%
5) Services and Other Operating Expenses		5000-5999	18,513,122.00	18,174,445.00	-1.8%
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			18,606,779.77	18,272,039.14	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,788.77)	(0.14)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(63,788.77)	(0.14)	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,822,852.82	1,759,064.05	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,822,852.82	1,759,064.05	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,822,852.82	1,759,064.05	-3.5%
2) Ending Net Position, June 30 (E + F1e)			1,759,064.05	1,759,063.91	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	1,759,064.05	1,759,063.91	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,965,624.38		
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	420,276.17		
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	1,985,542.50		
8) Other Current Assets		9340	341,521.03		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			8,712,964.08		
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	505,096.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,250,000.00		
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			6,755,096.92		
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)			1,957,867.16		

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	18,542,991.00	18,272,039.00	-1.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,542,991.00	18,272,039.00	-1.5%
TOTAL, REVENUES			18,542,991.00	18,272,039.00	-1.5%

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	59,777.78	59,777.78	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,777.78	59,777.78	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,081.87	8,301.94	17.2%
OASDI/Medicare/Alternative		3301-3302	4,572.99	4,572.99	0.0%
Health and Welfare Benefits		3401-3402	13,348.34	15,064.64	12.9%
Unemployment Insurance		3501-3502	29.89	29.89	0.0%
Workers' Compensation		3601-3602	1,846.90	1,846.90	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			26,879.99	29,816.36	10.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	8,000.00	14.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,000.00	8,000.00	14.3%

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	3,550.00	3,550.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	18,493,006.00	18,156,579.00	-1.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,816.00	11,566.00	-16.3%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,513,122.00	18,174,445.00	-1.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,606,779.77	18,272,039.14	-1.8%

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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,542,991.00	18,272,039.00	-1.5%
5) TOTAL, REVENUES			18,542,991.00	18,272,039.00	-1.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		18,606,779.77	18,272,039.14	-1.8%
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			18,606,779.77	18,272,039.14	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(63,788.77)	(0.14)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(63,788.77)	(0.14)	-100.0
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,822,852.82	1,759,064.05	-3.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,822,852.82	1,759,064.05	-3.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			1,822,852.82	1,759,064.05	-3.5
2) Ending Net Position, June 30 (E + F1e)			1,759,064.05	1,759,063.91	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	1,759,064.05	1,759,063.91	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

FORM A

AVERAGE DAILY ATTENDANCE

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)	10,076.63	10,076.63	10,509.21	9,776.54	9,776.54	10,071.00
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)	10,076.63	10,076.63	10,509.21	9,776.54	9,776.54	10,071.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	87.00	87.00	87.00	87.00	87.00	87.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	87.00	87.00	87.00	87.00	87.00	87.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,163.63	10,163.63	10,596.21	9,863.54	9,863.54	10,158.00
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
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	423.63	423.63	423.63	406.80	406.80	406.80
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)	423.63	423.63	423.63	406.80	406.80	406.80
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)	423.63	423.63	423.63	406.80	406.80	406.80

FORM ASSET



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,408,678.00		2,408,678.00			2,408,678.00
Work in Progress	2,436,579.78		2,436,579.78	0.00	0.00	2,436,579.78
Total capital assets not being depreciated	4,845,257.78	0.00	4,845,257.78	0.00	0.00	4,845,257.78
Capital assets being depreciated:						
Land Improvements	41,615,363.97		41,615,363.97			41,615,363.97
Buildings	163,127,338.31		163,127,338.31			163,127,338.31
Equipment	14,763,121.00		14,763,121.00			14,763,121.00
Total capital assets being depreciated	219,505,823.28	0.00	219,505,823.28	0.00	0.00	219,505,823.28
Accumulated Depreciation for:						
Land Improvements	(25,752,826.59)		(25,752,826.59)			(25,752,826.59)
Buildings	(81,560,464.91)		(81,560,464.91)			(81,560,464.91)
Equipment	(9,192,803.19)		(9,192,803.19)			(9,192,803.19)
Total accumulated depreciation	(116,506,094.69)	0.00	(116,506,094.69)	0.00	0.00	(116,506,094.69)
Total capital assets being depreciated, net	102,999,728.59	0.00	102,999,728.59	0.00	0.00	102,999,728.59
Governmental activity capital assets, net	107,844,986.37	0.00	107,844,986.37	0.00	0.00	107,844,986.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FORM CASH



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		7,423,801.00	8,455,462.00	12,871,699.00	6,309,700.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,419,808.00	6,202,736.00	6,202,736.00	9,619,805.00			86,000,242.00	86,000,242.00
Property Taxes	8020-8079	2,689,577.00	6,100,903.00	71,266.00	4,836,019.00			25,626,264.00	25,626,265.00
Miscellaneous Funds	8080-8099	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)			(6,558,612.00)	(6,558,607.00)
Federal Revenue	8100-8299	500,000.00	1,171,842.00	31,509.00	1,668,858.00			6,899,748.00	6,899,749.00
Other State Revenue	8300-8599	450,000.00	1,461,466.00	90,391.00	4,532,232.00			12,746,770.00	12,746,769.85
Other Local Revenue	8600-8799	250,000.00	344,428.00	204,307.00	2,326,333.00			6,052,645.00	6,052,644.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		12,762,834.00	14,734,824.00	6,053,658.00	22,436,696.00	0.00	0.00	130,767,057.00	130,767,062.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,837,113.00	5,837,113.00	5,837,113.00	5,837,113.00			59,369,916.00	59,369,911.63
Classified Salaries	2000-2999	1,563,090.00	1,563,090.00	1,563,090.00	1,563,090.00			17,918,344.00	17,918,338.96
Employee Benefits	3000-3999	2,596,276.00	2,596,276.00	2,596,276.00	7,128,508.00			31,498,025.00	31,498,021.52
Books and Supplies	4000-4999	1,048,891.00	924,891.00	1,174,891.00	917,457.00			8,268,938.00	8,268,935.61
Services	5000-5999	2,005,866.00	2,005,866.00	2,005,866.00	2,005,866.00			17,866,053.00	17,866,053.85
Capital Outlay	6000-6599	388,668.00	388,668.00	388,668.00	388,668.00			2,579,602.00	2,579,599.87
Other Outgo	7000-7499	82,315.00	82,315.00	82,315.00	82,315.00			817,768.00	817,768.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	200,000.00			200,000.00	200,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		13,522,219.00	13,398,219.00	13,648,219.00	18,123,017.00	0.00	0.00	138,518,646.00	138,518,629.44
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,526,123.00	(160,368.00)	2,155,562.00	2,341,153.00			9,644,382.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		1,526,123.00	(160,368.00)	2,155,562.00	2,341,153.00	0.00	0.00	9,644,382.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(264,923.00)	(3,240,000.00)	1,123,000.00	4,500,155.00			2,832,643.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(264,923.00)	(3,240,000.00)	1,123,000.00	4,500,155.00	0.00	0.00	2,832,643.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,791,046.00	3,079,632.00	1,032,562.00	(2,159,002.00)	0.00	0.00	6,811,739.00	
E. NET INCREASE/DECREASE (B - C + D)		1,031,661.00	4,416,237.00	(6,561,999.00)	2,154,677.00	0.00	0.00	(939,850.00)	(7,751,566.59)
F. ENDING CASH (A + E)		8,455,462.00	12,871,699.00	6,309,700.00	8,464,377.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,464,377.00	

	Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			9,404,227.00	10,858,320.00	12,030,771.00	12,387,281.00	10,919,626.00	7,686,848.00	13,266,360.00	13,313,658.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	3,785,884.00	3,785,884.00	10,287,075.00	6,735,501.00	6,735,501.00	10,287,075.00	6,735,501.00	6,202,000.00
	8020-8079	Property Taxes	330,692.00	283,361.00	0.00	0.00	1,374,216.00	6,768,435.00	3,166,753.00	5,000,000.00
	8080-8099	Miscellaneous Funds	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)	(546,551.00)
	8100-8299	Federal Revenue	40,096.00	6,265.00	480,749.00	364,480.00	112,500.00	963,893.00	155,233.00	1,404,000.00
	8300-8599	Other State Revenue	0.00	23,367.00	2,833,182.00	1,383,789.00	304,569.00	0.00	1,200,133.00	467,000.00
	8600-8799	Other Local Revenue	418,902.00	122,025.00	162,913.00	110,000.00	9,925.00	487,172.00	1,514,915.00	1,010,000.00
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,029,023.00	3,674,351.00	13,217,368.00	8,047,219.00	7,990,160.00	17,960,024.00	12,225,984.00	7,634,000.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	381,112.00	617,674.00	5,837,113.00	5,837,113.00	5,837,113.00	5,837,113.00	5,837,113.00	5,837,113.00
	2000-2999	Classified Salaries	797,915.00	1,489,529.00	1,563,090.00	1,563,090.00	1,563,090.00	1,563,090.00	1,563,090.00	1,563,090.00
	3000-3999	Employee Benefits	571,308.00	431,725.00	2,596,276.00	2,596,276.00	2,596,276.00	2,596,276.00	2,596,276.00	2,596,276.00
	4000-4999	Books and Supplies	11,446.00	71,410.00	441,623.00	675,711.00	896,233.00	826,210.00	231,284.00	1,048,000.00
	5000-5999	Services	246,237.00	482,420.00	1,428,492.00	1,139,571.00	661,785.00	2,142,273.00	1,502,782.00	2,239,000.00
	6000-6599	Capital Outlay	918.00	22,000.00	33,000.00	86,000.00	0.00	105,676.00	388,668.00	388,000.00
	7000-7499	Other Outgo	0.00	17,320.00	37,048.00	57,114.00	163,103.00	49,293.00	82,315.00	82,000.00
	7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,008,936.00	3,132,078.00	11,936,642.00	11,954,875.00	11,717,600.00	13,119,931.00	12,201,528.00	13,755,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury								
	9200-9299	Accounts Receivable	2,678,941.00	(115,695.00)	73,886.00	1,172,001.00	(794,454.00)	149,281.00	511,906.00	106,000.00
	9310	Due From Other Funds								
	9320	Stores								
	9330	Prepaid Expenditures								
	9340	Other Current Assets								
	9490	Deferred Outflows of Resources								
SUBTOTAL			0.00	2,678,941.00	(115,695.00)	73,886.00	1,172,001.00	(794,454.00)	149,281.00	511,906.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	3,244,935.00	(745,873.00)	998,102.00	(1,268,000.00)	(1,289,116.00)	(590,138.00)	489,064.00	(124,000.00)
	9610	Due To Other Funds								
	9640	Current Loans								
	9650	Unearned Revenues								
	9690	Deferred Inflows of Resources								
SUBTOTAL			0.00	3,244,935.00	(745,873.00)	998,102.00	(1,268,000.00)	(590,138.00)	489,064.00	(124,000.00)
<u>Nonoperating</u>										
	9910	Suspense Clearing		0.00						
TOTAL BALANCE SHEET ITEMS			0.00	(565,994.00)	630,178.00	(924,216.00)	2,440,001.00	494,662.00	739,419.00	22,842.00
E. NET INCREASE/DECREASE (B - C + D)			1,454,093.00	1,172,451.00	356,510.00	(1,467,655.00)	(3,232,778.00)	5,579,512.00	47,298.00	(5,889,000.00)
F. ENDING CASH (A + E)			10,858,320.00	12,030,771.00	12,387,281.00	10,919,626.00	7,686,848.00	13,266,360.00	13,313,658.00	7,423,000.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

FORM DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due One Year
Governmental Activities:							
General Obligation Bonds Payable	99,704,185.00		99,704,185.00		3,776,030.00	95,928,155.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	25,000,000.00		25,000,000.00			25,000,000.00	2,3
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	620,686.00		620,686.00		310,343.00	310,343.00	3
Compensated Absences Payable	274,566.00		274,566.00		0.00	274,566.00	2
Governmental activities long-term liabilities	125,599,437.00	0.00	125,599,437.00	0.00	4,086,373.00	121,513,064.00	2,9
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	

FORM ICR

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) 5,456,174.8
- 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) 96,531,472.3

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.65

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)	6,025,853.1
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,331,437.5
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.0
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.0
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)	664,988.7
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)	0.0
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,022,279.5
9. Carry-Forward Adjustment (Part IV, Line F)	2,351,071.2
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,373,350.7

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,730,242.0
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,920,538.5
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,135,028.7
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.0
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,106.0
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,174,377.7
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.0
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.0
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.0
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)	11,104,724.2
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)	0.0
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.0
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.0
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.0
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,835,042.7
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.0
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	119,902,060.1

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)

7.52

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fa/ac/jc)

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>9,022,279.5</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(316,399.0)</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 (5.3%) times Part III, Line B18); zero if negative	<u>2,351,071.27</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.3%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,351,071.27</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,351,071.27</u>

Approved indirect cost rate: 5.30%
 Highest rate used in any program: 5.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,408,845.50	180,669.00	5.30%
01	3310	2,750,189.00	136,280.00	4.96%
01	3311	34,210.00	1,020.00	2.98%
01	3315	103,088.00	3,770.00	3.66%
01	3320	123,189.00	6,528.00	5.30%
01	3327	131,434.00	6,950.00	5.29%
01	3345	674.00	35.00	5.19%
01	4035	840,937.05	44,560.00	5.30%
01	4203	696,202.05	13,965.00	2.01%
01	6010	231,889.29	11,594.46	5.00%
01	6264	906,474.83	48,043.17	5.30%
01	6500	12,568,347.00	530,920.00	4.22%
01	8150	3,613,577.40	191,519.60	5.30%
13	5310	7,016,559.70	358,547.00	5.11%
13	5320	818,483.00	41,824.00	5.11%

FORM L



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	217,481.00		456,195.71	673,676.71
2. State Lottery Revenue	8560	1,458,311.00		488,250.65	1,946,561.65
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)		1,675,792.00	0.00	944,446.36	2,620,238.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	160,950.92			160,950.92
2. Classified Salaries	2000-2999	472,486.23			472,486.23
3. Employee Benefits	3000-3999	88,645.73			88,645.73
4. Books and Supplies	4000-4999	94,244.18		944,446.36	1,038,690.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	94,776.20			94,776.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		911,103.26	0.00	944,446.36	1,855,549.62
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	764,688.74	0.00	0.00	764,688.74
D. COMMENTS:					

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.

FORM NCMOE



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	129,177,072.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,039,910.66
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	851,928.10
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	118,973.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,170,901.10
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	436,279.70
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)				119,402,539.98

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10,587.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,277.95
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.)	109,743,894.13	9,974.59
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)	109,743,894.13	9,974.59
B. Required effort (Line A.2 times 90%)	98,769,504.72	8,977.13
C. Current year expenditures (Line I.E and Line II.B)	119,402,539.98	11,277.95
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

FORM SIA



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,250.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	
TOTALS	19,000.00	(19,000.00)	400,371.00	(400,371.00)	200,000.00	200,000.00	6,250,000.00	6,250,000.00

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	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	19,500.00	(19,500.00)	386,065.00	(386,065.00)	200,000.00	200,000.00		

FORM MYP
MULTIYEAR PROJECTIONS

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	105,067,900.00	1.18%	106,310,829.00	-0.64%	105,632,501.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,354,779.00	-58.33%	1,814,775.00	-2.27%	1,773,601.00
4. Other Local Revenues	8600-8799	5,958,206.00	3.36%	6,158,206.00	0.00%	6,158,206.00
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	(20,903,380.00)	2.58%	(21,442,168.00)	1.58%	(21,781,210.00)
6. Total (Sum lines A1 thru A5c)		94,477,505.00	-1.73%	92,841,642.00	-1.14%	91,783,098.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,799,397.79		46,962,388.79
b. Step & Column Adjustment				716,991.00		727,746.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,554,000.00)		(928,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,799,397.79	-1.75%	46,962,388.79	-0.43%	46,762,134.79
2. Classified Salaries						
a. Base Salaries				13,883,541.30		14,161,212.13
b. Step & Column Adjustment				277,670.83		283,224.24
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,883,541.30	2.00%	14,161,212.13	2.00%	14,444,436.37
3. Employee Benefits	3000-3999	21,727,534.04	4.45%	22,693,649.00	1.49%	23,032,130.00
4. Books and Supplies	4000-4999	6,325,588.50	-47.30%	3,333,651.50	0.00%	3,333,651.50
5. Services and Other Operating Expenditures	5000-5999	11,595,886.36	-13.65%	10,012,686.36	0.00%	10,012,686.36
6. Capital Outlay	6000-6999	2,579,599.87	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,973.00	0.00%	185,973.00	0.00%	185,973.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,353,680.30)	7.93%	(2,540,326.00)	-4.85%	(2,417,104.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(300,000.00)		(300,000.00)
11. Total (Sum lines B1 thru B10)		101,943,840.56	-7.10%	94,709,234.78	0.58%	95,253,908.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,466,335.56)		(1,867,592.78)		(3,470,810.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		19,983,782.56		12,517,447.00		10,649,854.22
2. Ending Fund Balance (Sum lines C and D1)		12,517,447.00		10,649,854.22		7,179,044.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,500,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,155,559.00		3,948,629.00		3,972,645.00
2. Unassigned/Unappropriated	9790	6,841,888.00		6,681,225.22		3,186,399.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,517,447.00		10,649,854.22		7,179,044.20

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	4,155,559.00		3,948,629.00		3,972,645.00
c. Unassigned/Unappropriated	9790	6,841,888.00		6,681,225.22		3,186,399.20
(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)		10,997,447.00		10,629,854.22		7,159,044.20
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.						
Section B.1.d: Attrition through retirees and declining enrollment will save the District approximately \$628K in 2017-18 and \$928K in 2018-19 in certificated salaries, Contract for 3 PD days for certificated staff expires at the end of 2016-17, thus the adjustment of \$926K in 2017-18 and carried forward to 2018-19.						
Section B.10: The District will be changing its H/W plans starting September of FY 2016-17. Savings \$600K already built into the FY 2016-17 budget. There will be an additional savings of \$300K per year starting in FY 2017-18.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,899,749.00	-1.69%	6,782,841.00	-0.58%	6,743,333.00
3. Other State Revenues	8300-8599	8,391,990.85	-1.01%	8,307,048.00	-0.53%	8,263,361.00
4. Other Local Revenues	8600-8799	94,438.00	0.00%	94,438.00	0.00%	94,438.00
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	20,903,380.00	2.58%	21,442,168.00	1.58%	21,781,210.00
6. Total (Sum lines A1 thru A5c)		36,289,557.85	0.93%	36,626,495.00	0.70%	36,882,342.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,570,513.84		11,686,218.98
b. Step & Column Adjustment				115,705.14		116,862.19
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,570,513.84	1.00%	11,686,218.98	1.00%	11,803,081.17
2. Classified Salaries						
a. Base Salaries				4,034,797.66		4,054,971.65
b. Step & Column Adjustment				20,173.99		20,274.86
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,034,797.66	0.50%	4,054,971.65	0.50%	4,075,246.51
3. Employee Benefits	3000-3999	9,770,487.48	3.92%	10,153,911.00	3.34%	10,492,693.00
4. Books and Supplies	4000-4999	1,943,347.11	-1.76%	1,909,113.00	-1.48%	1,880,836.00
5. Services and Other Operating Expenditures	5000-5999	6,270,167.49	-2.85%	6,091,581.00	-3.52%	5,877,454.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,017,860.00	0.00%	1,017,860.00	0.00%	1,017,860.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,967,615.30	1.55%	1,998,069.00	1.12%	2,020,401.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,574,788.88	0.92%	36,911,724.63	0.69%	37,167,571.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(285,231.03)		(285,229.63)		(285,229.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,227,741.70		942,510.67		657,281.04
2. Ending Fund Balance (Sum lines C and D1)		942,510.67		657,281.04		372,051.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	(0.42)				0.00
b. Restricted	9740	942,511.09		657,281.04		372,051.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
c. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		942,510.67		657,281.04		372,051.36

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.

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	105,067,900.00	1.18%	106,310,829.00	-0.64%	105,632,501.00
2. Federal Revenues	8100-8299	6,899,749.00	-1.69%	6,782,841.00	-0.58%	6,743,333.00
3. Other State Revenues	8300-8599	12,746,769.85	-20.59%	10,121,823.00	-0.84%	10,036,962.00
4. Other Local Revenues	8600-8799	6,052,644.00	3.30%	6,252,644.00	0.00%	6,252,644.00
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)		130,767,062.85	-0.99%	129,468,137.00	-0.62%	128,665,440.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,369,911.63		58,648,607.77
b. Step & Column Adjustment				832,696.14		844,608.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,554,000.00)		(928,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,369,911.63	-1.21%	58,648,607.77	-0.14%	58,565,215.96
2. Classified Salaries						
a. Base Salaries				17,918,338.96		18,216,183.78
b. Step & Column Adjustment				297,844.82		303,499.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,918,338.96	1.66%	18,216,183.78	1.67%	18,519,682.88
3. Employee Benefits	3000-3999	31,498,021.52	4.28%	32,847,560.00	2.06%	33,524,823.00
4. Books and Supplies	4000-4999	8,268,935.61	-36.60%	5,242,764.50	-0.54%	5,214,487.50
5. Services and Other Operating Expenditures	5000-5999	17,866,053.85	-9.86%	16,104,267.36	-1.33%	15,890,140.36
6. Capital Outlay	6000-6999	2,579,599.87	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,203,833.00	0.00%	1,203,833.00	0.00%	1,203,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(386,065.00)	40.46%	(542,257.00)	-26.84%	(396,703.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(300,000.00)		(300,000.00)
11. Total (Sum lines B1 thru B10)		138,518,629.44	-4.98%	131,620,959.41	0.61%	132,421,479.70
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,751,566.59)		(2,152,822.41)		(3,756,039.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,211,524.26		13,459,957.67		11,307,135.26
2. Ending Fund Balance (Sum lines C and D1)		13,459,957.67		11,307,135.26		7,551,095.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	19,999.58		20,000.00		20,000.00
b. Restricted	9740	942,511.09		657,281.04		372,051.36
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	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,155,559.00		3,948,629.00		3,972,645.00
2. Unassigned/Unappropriated	9790	6,841,888.00		6,681,225.22		3,186,399.20
F. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,459,957.67		11,307,135.26		7,551,095.56

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	4,155,559.00		3,948,629.00		3,972,645.00
c. Unassigned/Unappropriated	9790	6,841,888.00		6,681,225.22		3,186,399.20
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.42)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,997,446.58		10,629,854.22		7,159,044.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.94%		8.08%		5.41%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)						
		9,776.54		9,935.00		9,730.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		138,518,629.44		131,620,959.41		132,421,479.70
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)		138,518,629.44		131,620,959.41		132,421,479.70
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)		4,155,558.88		3,948,628.78		3,972,644.39
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)		4,155,558.88		3,948,628.78		3,972,644.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM 01CS
CRITERIA & STANDARDS
REVIEW**

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 Year. 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)	11,375.11	11,656.28	N/A	Met
Second Prior Year (2014-15)				
District Regular	11,021.26	10,889.61		
Charter School	353.74	402.75		
Total ADA	11,375.00	11,292.36	0.7%	Met
First Prior Year (2015-16)				
District Regular	10,507.70	10,509.21		
Charter School	402.75	423.63		
Total ADA	10,910.45	10,932.84	N/A	Met
Budget Year (2016-17)				
District Regular	10,071.00			
Charter School	406.80			
Total ADA	10,477.80			

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)		11,774	11,777	N/A	Met
Second Prior Year (2014-15)					
District Regular		11,404	11,328		
Charter School					
Total Enrollment		11,404	11,328	0.7%	Met
First Prior Year (2015-16)					
District Regular		11,028	10,920		
Charter School					
Total Enrollment		11,028	10,920	1.0%	Met
Budget Year (2016-17)					
District Regular		10,158			
Charter School		437			
Total Enrollment		10,595			

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)	11,363	11,777	96.5%
Second Prior Year (2014-15)			
District Regular	10,528	11,328	
Charter School	403		
Total ADA/Enrollment	10,931	11,328	96.5%
First Prior Year (2015-16)			
District Regular	10,077	10,920	
Charter School	424		
Total ADA/Enrollment	10,501	10,920	96.2%
		Historical Average Ratio:	96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	9,777	10,158		
Charter School	407	437		
Total ADA/Enrollment	10,184	10,595	96.1%	Met
1st Subsequent Year (2017-18)				
District Regular	9,529	9,891		
Charter School	416	438		
Total ADA/Enrollment	9,945	10,329	96.3%	Met
2nd Subsequent Year (2018-19)				
District Regular	9,324	9,675		
Charter School	418	438		
Total ADA/Enrollment	9,742	10,113	96.3%	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)	109,662,969.00	107,599,013.00	107,660,227.00	
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	11,019.84	10,564.80	10,181.16	9,934.40
b. Prior Year ADA (Funded)		11,019.84	10,564.80	10,181.16
c. Difference (Step 1a minus Step 1b)		(455.04)	(383.64)	(246.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.13%	-3.63%	-2.42%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-4.13%	-3.63%	-2.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.13% to -3.13%	-4.63% to -2.63%	-3.42% to -1.42%

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)	24,448,977.00	25,626,265.00	25,626,265.00	25,626,265.00
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)	108,059,200.00	111,626,507.00	113,479,591.00	112,634,595.00
District's Projected Change in LCFF Revenue:		3.30%	1.66%	-0.74%
LCFF Revenue Standard:		-5.13% to -3.13%	-4.63% to -2.63%	-3.42% to -1.42%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District uses the FCMAT calculator and its assumptions to calculate LCFF revenues.

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)	68,212,810.36	76,428,812.22	89.3%
Second Prior Year (2014-15)	73,883,051.95	83,313,013.77	88.7%
First Prior Year (2015-16)	79,092,242.46	91,781,518.61	86.2%
	Historical Average Ratio:		88.1%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2016-17)	83,410,473.13	101,743,840.56	82.0%	Not Met
1st Subsequent Year (2017-18)	83,817,249.92	94,509,234.78	88.7%	Met
2nd Subsequent Year (2018-19)	84,238,701.16	95,053,908.02	88.6%	Met

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

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

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

Explanation:
(required if NOT met)

In 2016-17, the District will incur one time expenditures in the 5XXX and 4XXX object code series to align with the District's LCAP.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-4.13%	-3.63%	-2.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.13% to 5.87%	-13.63% to 6.37%	-12.42% to 7.58%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.13% to .87%	-8.63% to 1.37%	-7.42% to 2.58%

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)	7,645,303.60		
Budget Year (2016-17)	6,899,749.00	-9.75%	Yes
1st Subsequent Year (2017-18)	6,782,841.00	-1.69%	No
2nd Subsequent Year (2018-19)	6,743,333.00	-0.58%	No

Explanation:
(required if Yes)

The 2015-16 amount includes carry-over from prior years and 2016-17 through 2018-19 reflect reduction for declining enrollment.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	15,388,462.40		
Budget Year (2016-17)	12,746,769.85	-17.17%	Yes
1st Subsequent Year (2017-18)	10,121,823.00	-20.59%	Yes
2nd Subsequent Year (2018-19)	10,036,962.00	-0.84%	No

Explanation:
(required if Yes)

One time discretionary fund approximately \$5.5M in 2015-16 will go away in 2016-17 and the one time discretionary fund approximately \$2.4M in 2016-17 will go away in 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	6,677,812.65		
Budget Year (2016-17)	6,052,644.00	-9.36%	Yes
1st Subsequent Year (2017-18)	6,252,644.00	3.30%	Yes
2nd Subsequent Year (2018-19)	6,252,644.00	0.00%	No

Explanation:
(required if Yes)

One time local donation in Local Silicon Valley Grant of \$490K in 2015-16 will go away in 2016-17.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	8,993,745.84		
Budget Year (2016-17)	8,268,935.61	-8.06%	No
1st Subsequent Year (2017-18)	5,242,764.50	-36.60%	Yes
2nd Subsequent Year (2018-19)	5,214,487.50	-0.54%	No

Explanation:
(required if Yes)

The District plan on adopting new text books in 2016-17 and incur other one time expenditures in the 4XXX object series in 2016-17 to align with the District's LCAP

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

First Prior Year (2015-16)	16,668,669.94		
Budget Year (2016-17)	17,866,053.85	7.18%	Yes
1st Subsequent Year (2017-18)	16,104,267.36	-9.86%	Yes
2nd Subsequent Year (2018-19)	15,890,140.36	-1.33%	No

Explanation:
(required if Yes)

The District will incur one time expenditures in 2016-17 in the 5XXX object code series to align with the District's LCAP.

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)	29,711,578.65		
Budget Year (2016-17)	25,699,162.85	-13.50%	Met
1st Subsequent Year (2017-18)	23,157,308.00	-9.89%	Met
2nd Subsequent Year (2018-19)	23,032,939.00	-0.54%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	25,662,415.78		
Budget Year (2016-17)	26,134,989.46	1.84%	Met
1st Subsequent Year (2017-18)	21,347,031.86	-18.32%	Not Met
2nd Subsequent Year (2018-19)	21,104,627.86	-1.14%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD 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)

The District plan on adopting new text books in 2016-17 and incur other one time expenditures in the 4XXX object series in 2016-17 to align with the District's LCAP.

Explanation:

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

The District will incur one time expenditures in 2016-17 in the 5XXX object code series to align with the District's LCAP.

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

		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
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	138,518,629.44			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	138,518,629.44	4,155,558.88	2,759,835.91	2,759,835.91

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account

d. OMMA/RMA Contribution

	Status
3,769,516.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	3,506,609.00	3,869,313.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,463,055.83	11,151,187.38	16,094,469.50
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.39)	(0.39)	(0.39)
d. Available Reserves (Lines 1a through 1c)	11,463,055.44	14,657,795.99	19,963,782.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	105,459,006.54	117,286,959.06	129,177,072.00
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)	105,459,006.54	117,286,959.06	129,177,072.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.9%	12.5%	15.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.6%	4.2%	5.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	669,588.84	76,428,812.22	N/A	Met
Second Prior Year (2014-15)	3,194,740.55	83,513,013.77	N/A	Met
First Prior Year (2015-16)	5,305,986.18	91,981,518.61	N/A	Met
Budget Year (2016-17) (Information only)	(7,466,335.56)	101,943,840.56		

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 F 1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2013-14)	10,101,548.38	10,813,466.99	N/A	Met
Second Prior Year (2014-15)	9,409,363.63	11,483,055.83	N/A	Met
First Prior Year (2015-16)	10,543,345.91	14,677,796.38	N/A	Met
Budget Year (2016-17) (Information only)	19,983,782.56			

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):	9,777	9,935	9,730
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)	138,518,629.44	131,620,959.41	132,421,479.78
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)	138,518,629.44	131,620,959.41	132,421,479.78
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,155,558.88	3,948,628.78	3,972,644.33
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)	4,155,558.88	3,948,628.78	3,972,644.33

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)	4,155,559.00	3,948,629.00	3,972,645.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,841,888.00	6,681,225.22	3,186,399.22
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)	(0.42)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,997,446.58	10,629,854.22	7,159,044.22
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.94%	8.08%	5.41%
District's Reserve Standard (Section 10B, Line 7):	4,155,558.88	3,948,628.78	3,972,644.38
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2015-16)	(19,166,766.00)			
Budget Year (2016-17)	(20,903,380.00)	1,736,614.00	9.1%	Met
1st Subsequent Year (2017-18)	(21,442,168.00)	538,788.00	2.6%	Met
2nd Subsequent Year (2018-19)	(21,781,210.00)	339,042.00	1.6%	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)	200,000.00			
Budget Year (2016-17)	200,000.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	200,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	200,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	10	Federal QSCB Funds/FD 21 and Fund 35	Fund 21 and Fund 35	25,000.00
General Obligation Bonds	17	Fund 51	Fund 51	95,928,111
Supp Early Retirement Program	1	General Fund 01	General Fund 01	310,343
State School Building Loans				
Compensated Absences	On-Going	General Fund 01	General Fund 01	274,500

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:				121,513,000

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	118,973	2,388,973	2,378,170	2,367,360
General Obligation Bonds	8,807,047	8,504,594	9,135,573	9,135,573
Supp Early Retirement Program	310,343	310,343	0	
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:	9,236,363	11,203,910	11,513,743	11,502,903
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Starting in 2016-17, repayments of QSCB Certificated of Participation begins. The funding sources will be a combination of Funds 35 and 21.

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)

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

b. Do benefits continue past age 65?

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 pays OPEB for one retiree up to age 65, which will end in FY 2017-18.

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

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

	Self-Insurance Fund	Governmental Fund
	0	

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

Data must be entered.

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)
a.			
b.	0.00		
c.	9,000.00	9,000.00	0.00
d.	1	1	

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:

Self insurance programs include Blue Cross Medical , Dental and Worker's Compensation. Starting in September 2016, all of the District's Health and Welfare plans will be fully insured.

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

0.00
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	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

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	593.0	601.0	601.0	598

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary and benefits have not been settled for 2016-17.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

552,799

7. Amount included for any tentative salary schedule increases

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

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)
No	No	No
85.0%	85.0%	85.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
626,563	832,696	844,600
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	357.6	367.6	367.6	367.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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.

Salary and benefits have not been settled for the classified units.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement
Total cost of salary settlement
% change in salary schedule from prior year

or
Multiyear Agreement
Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

180,807

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
85.0%	85.0%	85.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
284,738	297,844	303,499
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	76.0	84.0	84.0	84.0

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?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes
Jun 16, 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? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| 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) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127 6(a)? (If Yes, provide copies to the county office of education) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

New Assistant Superintendent of Business Services started in June of 2015.

TECHNICAL REVIEW CHECKLIST

SACS2016 Financial Reporting Software - 2016.1.0
 6/9/2016 4:07:35 PM

43-69369-0000000

July 1 Budget
 2015-16 Estimated Actuals
 Technical Review Checks

Alum Rock Union Elementary

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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3324- -0000-0000-9200 Explanation:Will fix at unaudited actuals.	3324	0.10
01-3319- -0000-0000-9200 Explanation:Will fixed at unaudited actuals.	3319	0.30
01-3319- -0000-0000-9110	3319	-0.30
01-3319-0-0000-0000-9740	3319	0.00
01-3324- -0000-0000-9110 Explanation:Will fix at unaudited actuals.	3324	-21.02
01-3324- -0000-0000-9500	3324	-20.92
01-3319-0-0000-0000-979Z Explanation:Will fixed at unaudited actuals.	3319	0.00
01-3324-0-0000-0000-979Z Explanation:Will fix at unaudited actuals.	3324	0.00
01-3324-0-0000-0000-9740	3324	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3319- -0000-0000-9110	01	3319	-0.30
01-3319- -0000-0000-9200	01	3319	0.30
01-3319-0-0000-0000-9740	01	3319	0.00
01-3319-0-0000-0000-979Z	01	3319	0.00
Explanation:Will fix at unaudited actuals.			

SACS2016 Financial Reporting Software - 2016.1.0
 43-69369-0000000-Alum Rock Union Elementary-July 1 Budget 2015-16 Estimated Actuals
 6/9/2016 4:07:35 PM

01-3324- -0000-0000-9110	01	3324	-21.02
01-3324- -0000-0000-9200	01	3324	0.10
01-3324- -0000-0000-9500	01	3324	-20.92
01-3324-0-0000-0000-9740	01	3324	0.00
01-3324-0-0000-0000-979Z	01	3324	0.00

Explanation:Will fix at unaudited actuals.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3324	-	0000	0000	9110	3324	-21.02
Explanation:Will fix at unaudited acutals.							
01	3324	-	0000	0000	9500	3324	-20.92
Explanation:Will fix at unaudited actuals.							

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	274,566.00	274,566.00
DEBT.GOV.COPS.9666	25,000,000.00	25,000,000.00

EXPORT CHECKS

Checks Completed.

SACS2016 Financial Reporting Software - 2016.1.0
 6/9/2016 4:10:11 PM

43-69369-0000000

July 1 Budget
 2016-17 Budget
 Technical Review Checks

Alum Rock Union Elementary

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively effect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-1,496,431.87
Explanation: Fund 13 has a positive balance of approx \$1.8M. Will fix at next reporting period.		
Total of negative resource balances for Fund 13		-1,496,431.87

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-1,496,431.87

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.