



HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT

Proposed Budgets FISCAL YEAR 2016-2017



Board Meeting on June 2, 2016



BOARD OF EDUCATION

Penny Fraumeni, President

Joseph Chang, PhD., Vice President

Gino Kwok, Esq., Clerk

Anthony Duarte, Member

Martin Medrano, Member



Note: The data contained herein is subject to change predicated on the final approved 2016-2017 California State Budget and represents our best estimates based on information available at this time.

HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT

Proposed Budgets

FISCAL YEAR 2016-2017



Penny Fraumeni
President



Joseph Chang, PhD
Vice President



Gino Kwok, Esq.
Clerk



Anthony Duarte
Member



Martin Medrano
Member



Cynthia Parulan-Colfer
Superintendent



Our Mission Statement

The Hacienda La Puente Unified School District provides an excellent education enabling all students to meet the challenges and opportunities of a changing world.

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HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT

Budget Assumptions

2016-2017

PURPOSE:

The purpose of this set of budget assumptions is to provide the District with an infrastructure for preparing the 2016-2017 budgets. The predominant influence in the following assumptions is the Governor's Proposed Budget for the State of California. Other assumptions will be based upon District input and prior year trends as well as external sources when appropriate. The following assumptions will be used in generating the initial budget proposal for the fiscal year 2016-2017. All information presented here is subject to adjustment and change, depending on the final outcome of the 2016-2017 California State Budget.

Education Code sections 42130 and 42131 as amended by AB1200 requires each District Superintendent to prepare and submit the budget for certain funds to the Governing Board. The Governing Board can then certify to the County Superintendent of Schools, the State Controller, and State Superintendent of Public Instruction whether or not the school district is able to meet its financial obligation for the current fiscal year and the next two subsequent years.

The Board can certify, in staff's opinion, that the District is able to meet its 2016-2017 financial obligations and will end the year with a positive fund balance. Copies of the budget are available for public inspection at the District office.

The following Budget Assumptions are based on the Governor's Budget announced in January, new information from the State May Revise and the most recent updates from School Services of California (SSC), Education Coalition (California School Board Association, Association California School Administrators, California Association of School Business Officials), Legislative Analysts' Office, State Department of Finance and the Los Angeles County Office of Education.

BUDGET OVERVIEW:

In 2013–14, the Governor's Budget proposed a new funding formula. The new funding formula replaced the previous K–12 finance system with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most

Hacienda La Puente Unified School District
Budget Assumptions
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previous K–12 funding streams, including revenue limits and most state categorical programs.

Parallel with Local Control Funding Formula (LCFF), the Local Control Accountability Plan (LCAP) is a critical part of the new Local Control Funding Formula (LCFF). Each school district must engage parents, educators, employees and the community to establish these plans. The plans will describe the school district's overall vision for students, annual goals and specific actions the district will take to achieve the vision and goals. The Local Control Accountability Plan (LCAP) must focus on eight areas identified as state priorities. The plans will also demonstrate how the district's budget will help achieve the goals, and assess each year how well the strategies in the plan were able to improve outcomes.

There are eight areas for which school districts, with parent and community input, must establish goals and actions. This must be done both district-wide and for each school. The areas are:

- Providing all students access to fully credentialed teachers, instructional materials that align with state standards, and safe facilities.
- Implementation of California's academic standards, including the Common Core State Standards in English language arts and math, Next Generation Science Standards, English language development, history, social science, visual and performing arts, health education and physical education standards.
- Parent involvement and participation, so the local community is engaged in the decision-making process and the educational programs of students.
- Improving student achievement and outcomes along multiple measures, including test scores, English proficiency and college and career preparedness.
- Supporting student engagement, including whether students attend school or are chronically absent.
- Highlighting school climate and connectedness through a variety of factors, such as suspension and expulsion rates and other locally identified means.
- Ensuring all students have access to classes that prepare them for college and careers, regardless of what school they attend or where they live.

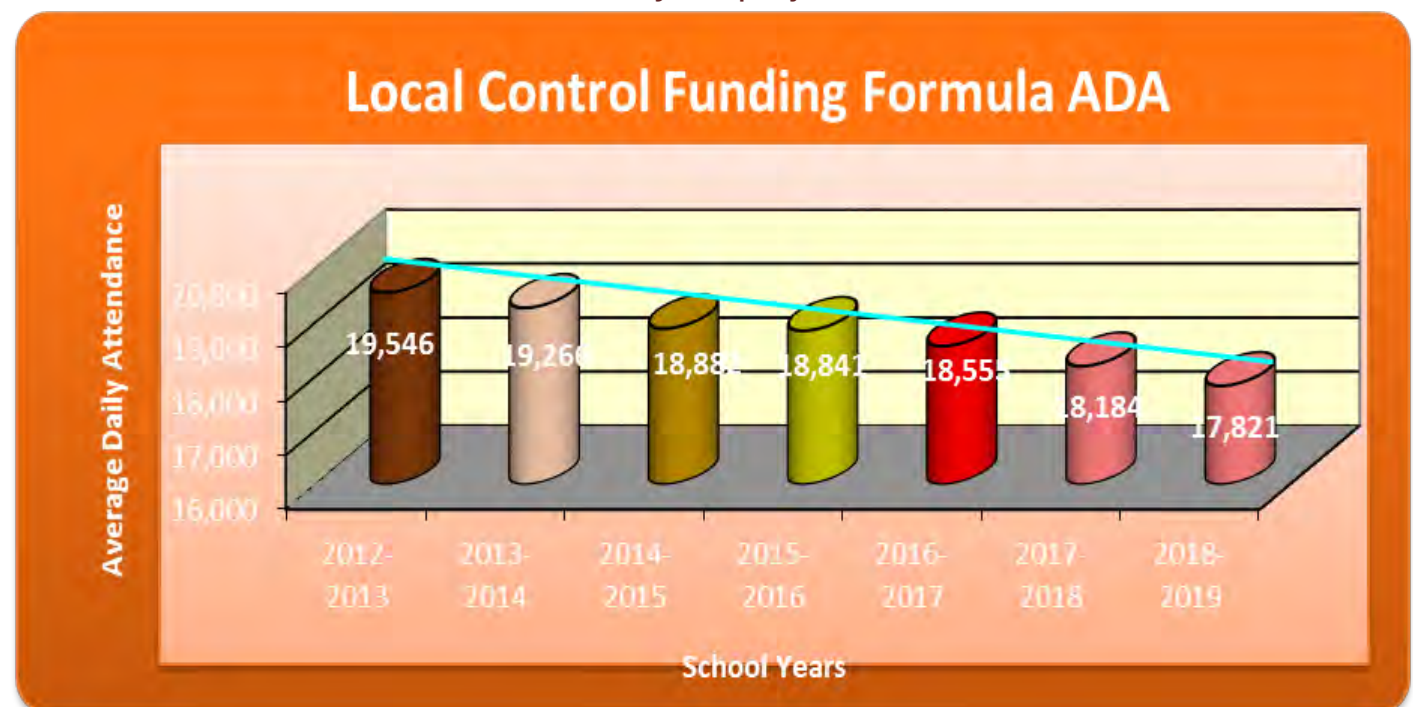
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- Measuring other important student outcomes related to required areas of study, including physical education and the arts.

In addition to these eight areas, a district may also identify and incorporate in its plan goals related to its own local priorities.

AVERAGE DAILY ATTENDANCE (ADA):

Although the October CBEDS is the first solid indicator of enrollment for the year, the District's largest source of revenue is based on P-2 Average Daily Attendance (ADA). P-2 is the Second Period Report of ADA to the State, and represents the average student attendance between July 1 and April 15. The P-2 Average Daily Attendance (ADA) for 2015-2016 is 18,555.37. The same number of ADA is used to project LCFF funding for 2016-2017. For 2017-2018, the District's ADA is budgeted at 18,184.26 (projected 371.11 units ADA decline or 2.0 percent (2.0%) decline enrollment); and 17,820.58 (projected 363.68 units ADA decline or 2.0 percent (2.0%) decline enrollment) for 2018-2019. These numbers are used to budget LCFF funding for 2016-2017, 2017-2018 and 2018-2019 multi-year projection.



GENERAL UNRESTRICTED/RESTRICTED FUND – Fund 01:

1. General Fund Revenues Assumption:

Local Control Funding Formula (LCFF):

- A. The LCFF funding model establishes funding amount based on grade span level. For 2016-17, the Base Grant funding are as follows:
- \$7,820 for K-3 grade level;
 - \$7,189 for 4-6 grade level;
 - \$7,403 for 7-8 grade level;
 - \$8,801 for 9-12 grade level.
- B. The statutory cost of living adjustment (COLA) is revised downward from 0.47% in January to 0% in May. This reduces funding for categorical programs including Special Education, Child Nutrition, Foster Youth, and Preschool. The COLA for 2017-18 and 2018-19 is expected to be 1.11 percent (1.11%) and 2.42 percent (2.42%), respectively.
- C. The difference between the District's current LCFF funding and its target entitlement is called the LCFF gap, and it is this gap that is funded with the additional dollars dedicated each year to implementation of the LCFF. Gap funding is budgeted at 54.84 percent (54.84%) for 2016-17, 19.30 percent (19.30%) for 2017-18, and 34.25 percent (34.25%) for 2018-19. The percentage increase is based on recommendations from the Department of Finance (DOF), Los Angeles County Office of Education (LACOE), and School Services of California (SSC). Per School Services of California's estimates, 87% of the gap has been closed in the first four years since implementation. By 2016-17, targeted funding levels will have reached 95.7%. It is important to note that during these intervening years, the State does not have a statutory requirement to provide gap funding in any year. As a result, the District uses the most conservative recommendation in projecting gap funding in 2016-17 budget as well as in the multiyear projections.

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- D. The General Fund budget funds the statutory minimum 3 percent (3%) reserve for 2016-2017, 2017-2018, and 2018-2019. The Estimated Unaudited Actual for the 2015-2016 fiscal year indicates that the District will end the year with \$61,078,936 in positive ending fund balance. In 2016-2017, 2017-2018 and 2018-2019, the District will spend an estimated \$15,818,308, \$9,211,613 and \$12,513,853 of the ending fund balance reserve to balance the budget in each respective fiscal year.
- E. ADA for 2016-2017, 2017-2018 and 2018-2019 is based on the estimated decline in enrollment projections.
- F. Multiyear projections for 2017-2018 and 2018-2019 are projections, not forecasts. These projections can change at any time as various factors that affect these projections could change in the future.
- G. The deferred maintenance funding has been folded into the LCFF base grant with no restrictions. The District continues to set aside funds in the budget for ongoing deferred maintenance projects to provide safe, clean and functional environments at school sites and to comply with Williams requirements. For 2016-17, the budget includes funding for on-going projects (approved by the Board of Education on February 27, 2014) and maintenance projects at various school sites.
- H. As specified in AB104, there is a gradual increase in the required contribution for the Routine Restricted Maintenance (RRM) to 3 percent. For 2016-17, the RRM contribution is the lesser of 3 percent of the total General Fund expenditures or the amount deposited in 2014-15. The District budget met the routine maintenance needs requirement.

Federal Revenues Assumption:

All Federal Revenues are based on 2015-2016 actual grants/entitlements (plus and minus the COLA and estimated enrollment). For 2016-17, the Federal Government has rolled back prior year cuts (Federal Sequestration) to most K-12 Federal programs. The District will adjust the revenues in the First Interim after the Consolidated Application for Federal Programs is filed in December 2016.

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Lottery Revenues Assumption:

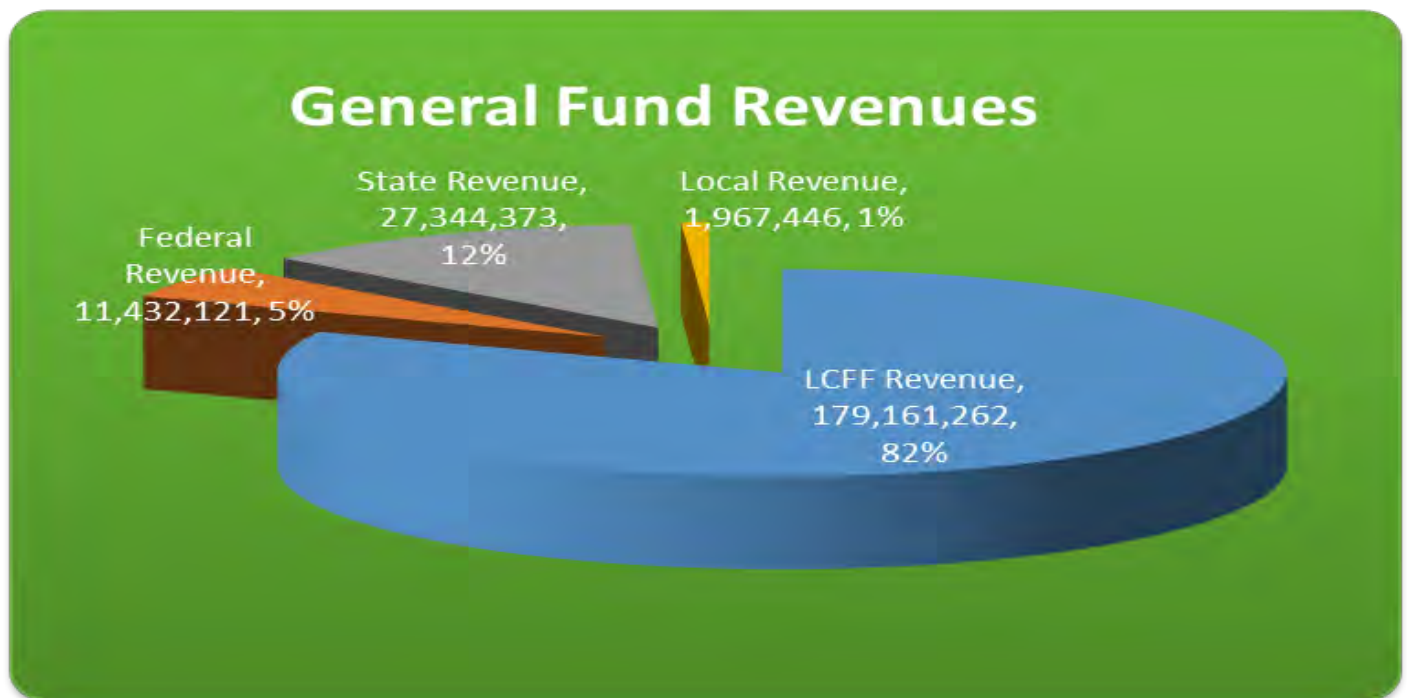
The District has budgeted Lottery Revenues for 2016-2017, 2017-2018 and 2018-2019 at \$140 per ADA unrestricted and \$41 per ADA for instructional materials restricted by Proposition 20 per CDE recommendation.

Class Size Reduction (CSR) Revenues:

The current class-size average for the K-3 CSR program cannot exceed 24 pupils per class unless there is an agreement on a collectively bargained alternative average annual class size per site, averaged across all K-3 classes at each school site.

Special Education Revenue:

There is no proposed increase in funding in the Governor's May Revision for Special Education base programs or Special Education preschool. Special Education revenue is estimated to receive a COLA of 1.11 percent (1.11%) in 2017-2018 and 2.42 percent (2.42%) in 2018-2019.



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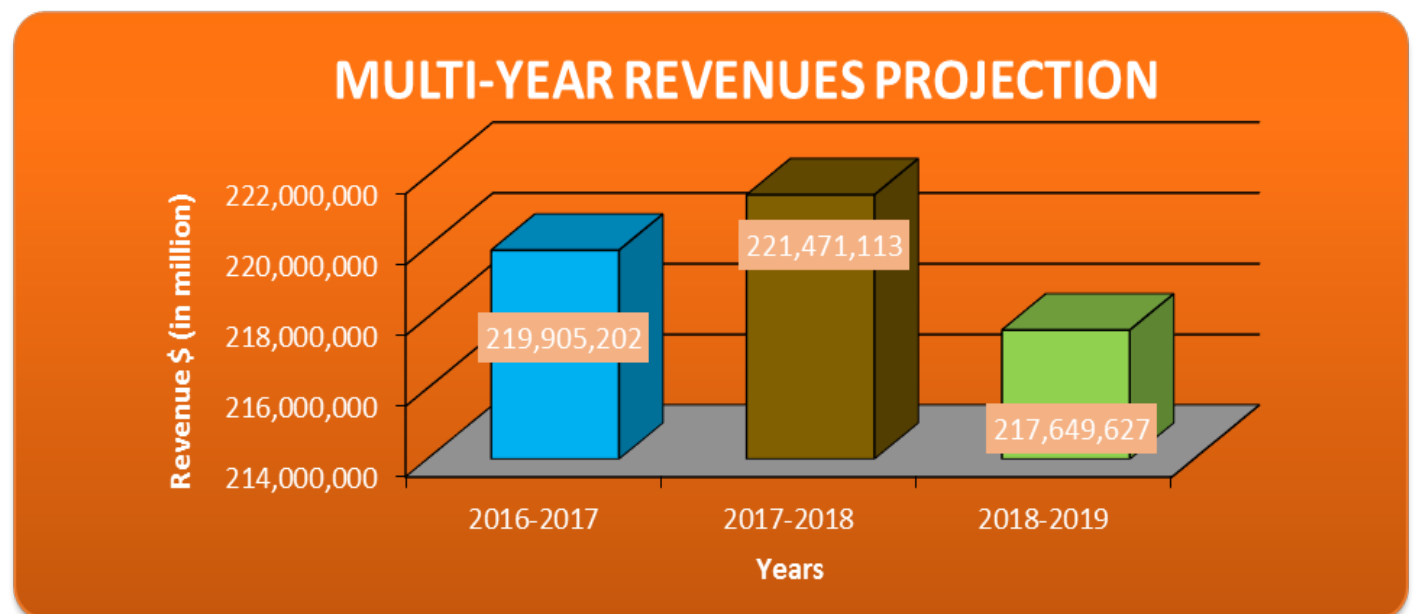
Categorical Program Revenues:

In 2013-14, most State categorical programs have been folded into the LCFF funding model. However, some State categorical programs continue to be funded outside of the LCFF. State categorical program budget amounts to \$18,688,071 in 2016-17, which includes funding for Special Education, After School Education and Safety (ASES), Lottery-Instructional Materials and California Clean Energy Jobs Act. Federal programs are being funded entirely outside of the LCFF and remain with their own program descriptions and restrictions. Federally funded categorical programs such as Child Nutrition and Special Education remain outside of the new funding formula.

Two former State categorical programs: Pupil Transportation and Targeted Instructional Improvement Grants continue as separate add-on to the Local Control Funding Formula (LCFF) allocations.

Interest Revenues:

Interest Income is based on Cash-in-County and cash being held with a fiscal agent at an estimate of 2.05 percent (2.05%) for 2016-2017, 2.43 percent (2.43%) for 2017-2018, and 2.58 percent (2.58%) for 2018-2019 per School Services of California's projection.



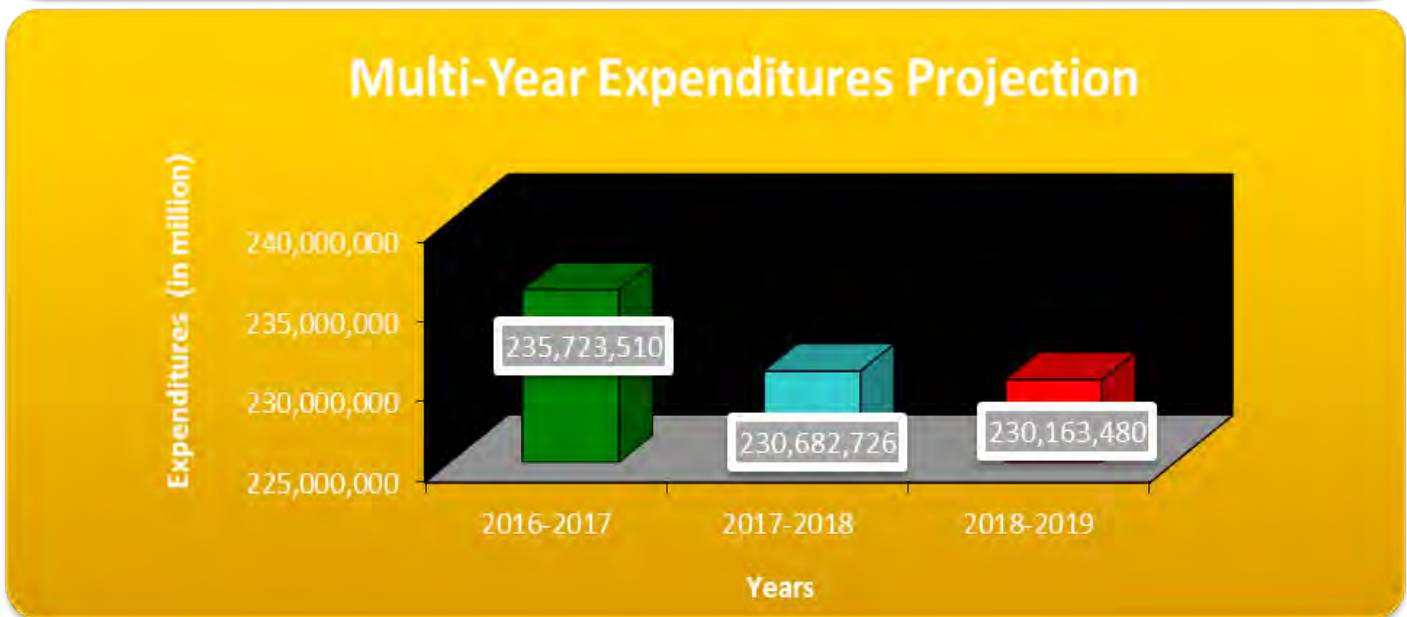
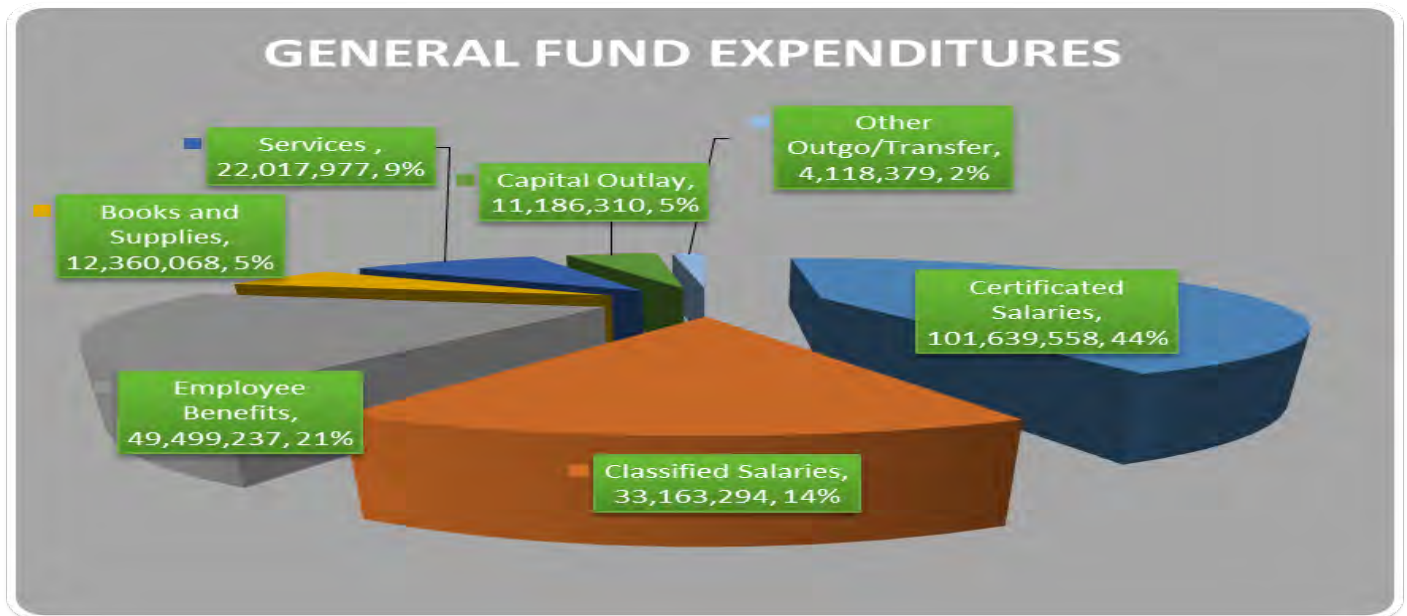
2. General Fund Expenditures Assumption:

- No additional classified positions are budgeted in 2016-2017, 2017-2018 and 2018-2019.
- Staffing budgets are based on current and actual information available at the time the budget is finalized.
- Employee step and column increases are applied based on the 2015-2016 salary schedules. Step increases will be reflected for those certificated, classified and administrative employees who qualify for movement based upon their longevity with the District at the rate of 0.5 percent (0.5%).
- As a result of collective bargaining agreements that occurred in 2015-16, salary schedule increases are budgeted in 2016-17 for members of the District bargaining units. In addition, salary schedule increases are budgeted in 2016-17 for Non-Represented/Confidential and Management personnel.
- For this specific Multi Year Analysis, salary schedule increases for 2016-2017, 2017-2018, and 2018-2019 for Certificated, Classified, and Management have been budgeted.
- In fiscal year 2015-16, the bargaining units for certificated and supervisory employees reached a two year agreement, effective for fiscal year 2015-2016 & 2016-2017. As of the date this report, the classified bargaining unit has not settled negotiations for the fiscal year 2015-2016, and thus not began negotiations for the fiscal year 2016-2017.

Employee Benefits:

- Health and Welfare benefits are budgeted at the current district contribution rate of \$11,900 per full time equivalent employee.
- The Employment Development Department (EDD), Social Security, Medicare and Worker Compensation rates remains at 0.05 percent (0.05%), 6.2 percent (6.2%), 1.45 percent (1.45%) and 2.85 percent (2.85%) for fiscal year 2016-17.
- In accordance with AB1469, the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System have been increased. The rate for employers for 2016-17, 2017-2018 and 2018-2019 are 12.58 percent (12.58%), 14.43 percent (14.43%) and 16.28 percent (16.28%) respectively.

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3. Other Significant Expenditures Assumption (4000-7000 objects):

- Current year budget includes continued funding in the Operating Services and Capital Outlay categories for mission critical facility projects (approved by the Board of Education on February 27, 2014). The District continues to set aside funds for ongoing deferred maintenance projects to ensure safe, clean and functional environments at school sites and to comply with Williams requirements.
- Non-personnel budget includes California Consumer Price Index (CPI) increases in 2016-17 through 2018-19. The CPI is estimated at 2.15 percent (2.15%) in 2016-2017, 2.26 percent (2.26%) in 2017-2018, and 2.49 percent (2.49%) in 2018-2019.
- All three fiscal year budgets are adjusted accordingly in response to projected decline in enrollment in 2016-17 through 2018-19, as compared with the prior years. The District continues to monitor LCFF funding to ensure revenue will come in as projected. Should an adverse funding situation occur, the District will take necessary steps to remedy any budget shortfalls and to minimize potential encroachment to the Unrestricted General Fund balance. The action would include cuts in the non-personnel expenditures budget in the current year and the next two subsequent years.

4. Indirect Costs:

Inter-program indirect costs will be calculated at the maximum allowable rate per program. The District approved indirect cost rate for 2016-2017 is 7.10 percent (7.10%).

5. General Fund Contribution to Restricted Program:

Categorical programs are fully self-supporting. Categorical programs are budgeted and perpetually monitored to balance revenues to expenditures. In most cases, expenditures do not exceed revenues with the exception of Special Education. The

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Special Education program typically cannot be self sufficient with state entitlements provided for its operations. Costs that exceed revenues for the program are paid with Unrestricted General Fund money, resulting in an “encroachment”.

In addition, the set-aside requirement for Routine Restricted Maintenance Account is budgeted at 3 percent (3%) of total unrestricted and restricted General Fund.

The District total contribution to restricted programs is \$18,928,272 for 2016-17, \$17,000,000 for 2017-2018 and \$17,000,000 for 2018-2019.

6. Undesignated Fund Balance:

The major conclusion to be drawn from this report is that the General Fund budget reflects an undesignated fund balance compliant with the 3 percent (3%) reserve mandated by the provisions of AB1200 in 2016-2017, 2017-2018, and 2018-2019.

Senate Bill 858 (Chapter 32/2014) requires that, beginning with the prior year’s 2015-16 adopted budget, school districts add an additional disclosure as it relates to the amounts of assigned and unassigned ending fund balances for the budget year and the two subsequent years as follows:

A. Minimum reserve level required for the budget and subsequent two years:

2016-2017: \$7,132,089

2017-2018: \$6,995,482

2018-2019: \$6,979,905

B. Amount of assigned and unassigned ending fund balance that exceeds the minimum in the budget and subsequent two years:

2016-2017: \$21,704,489

2017-2018: \$16,276,845

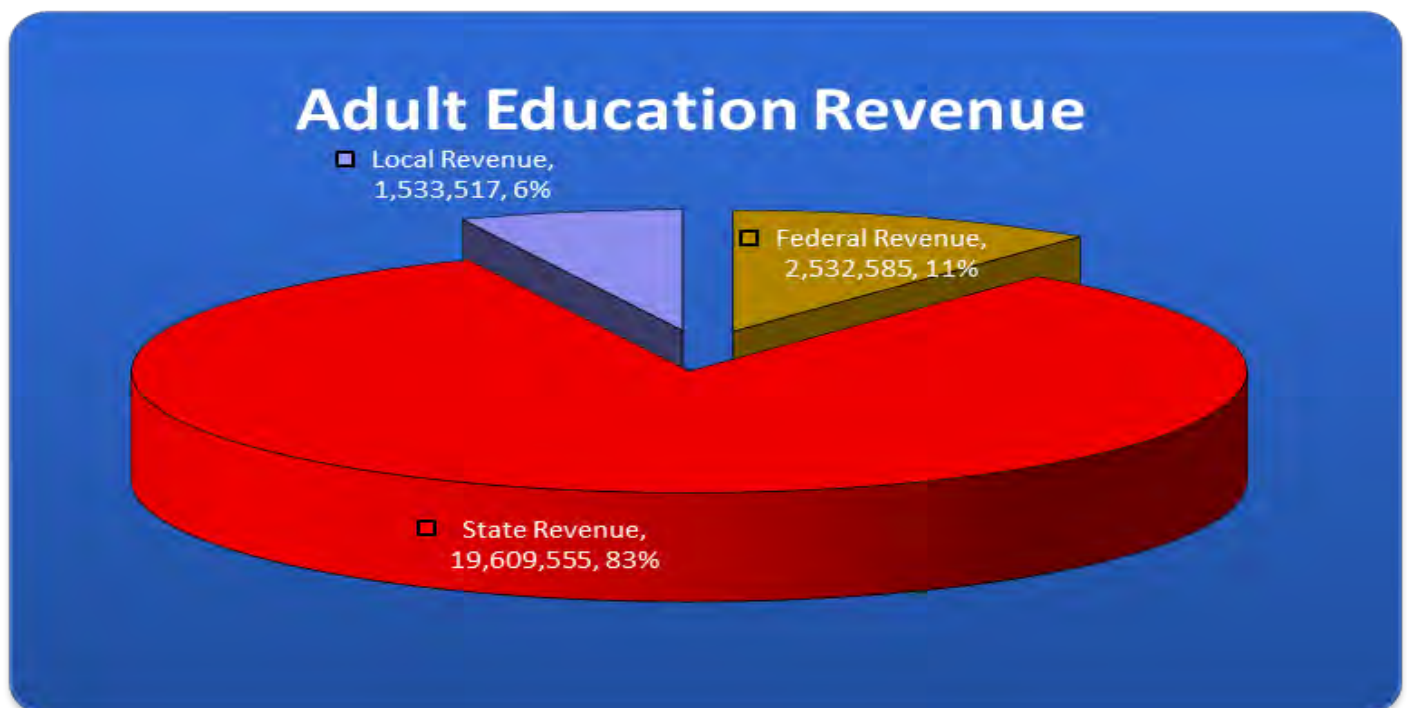
2018-2019: \$ 6,257,920

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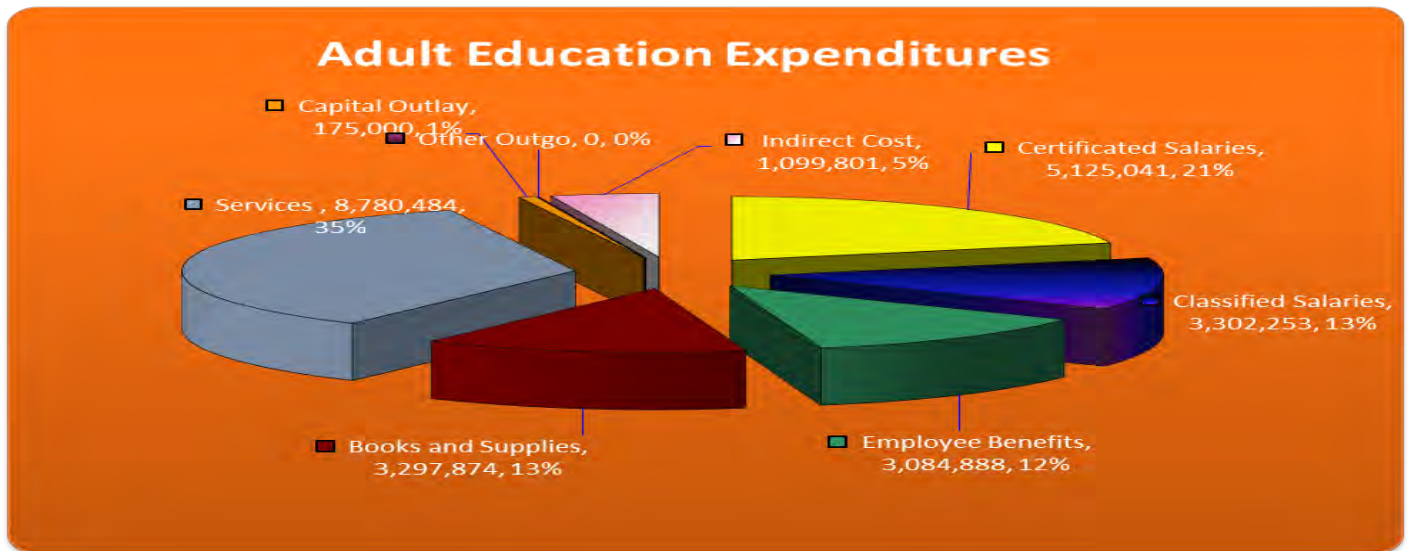
- C. Reasons the District needs the reserves to be greater than the minimum to:
- 2016-2017: manage cash flow and mitigate the impact of declining enrollment.
 - 2017-2018: manage cash flow and mitigate the impact of declining enrollment.
 - 2018-2019: manage cash flow and mitigate the impact of declining enrollment.

ADULT EDUCATION FUND – Fund 11:

The Enacted Budget provided new funding for an Adult Education Block Grant Program dedicated to funding adult education programs in the current year. The new funds will supplant the funding school districts may have been allocating for Adult Education programs in the past years. In 2016-17, funding will be provided directly to the District in the amount equal to the 2014-15 MOE expenditures.

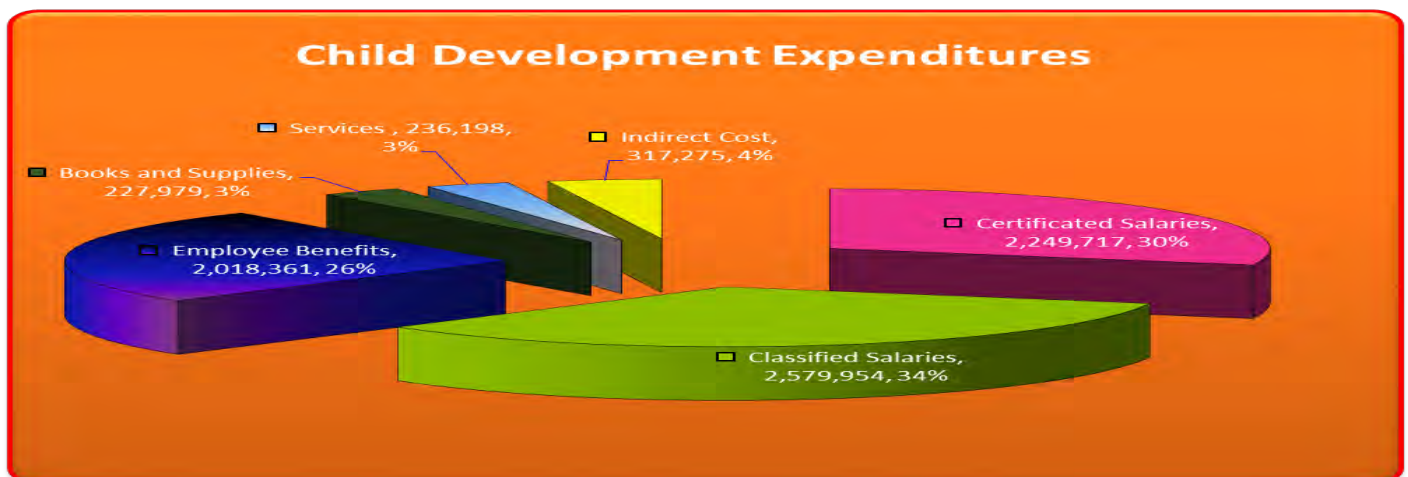


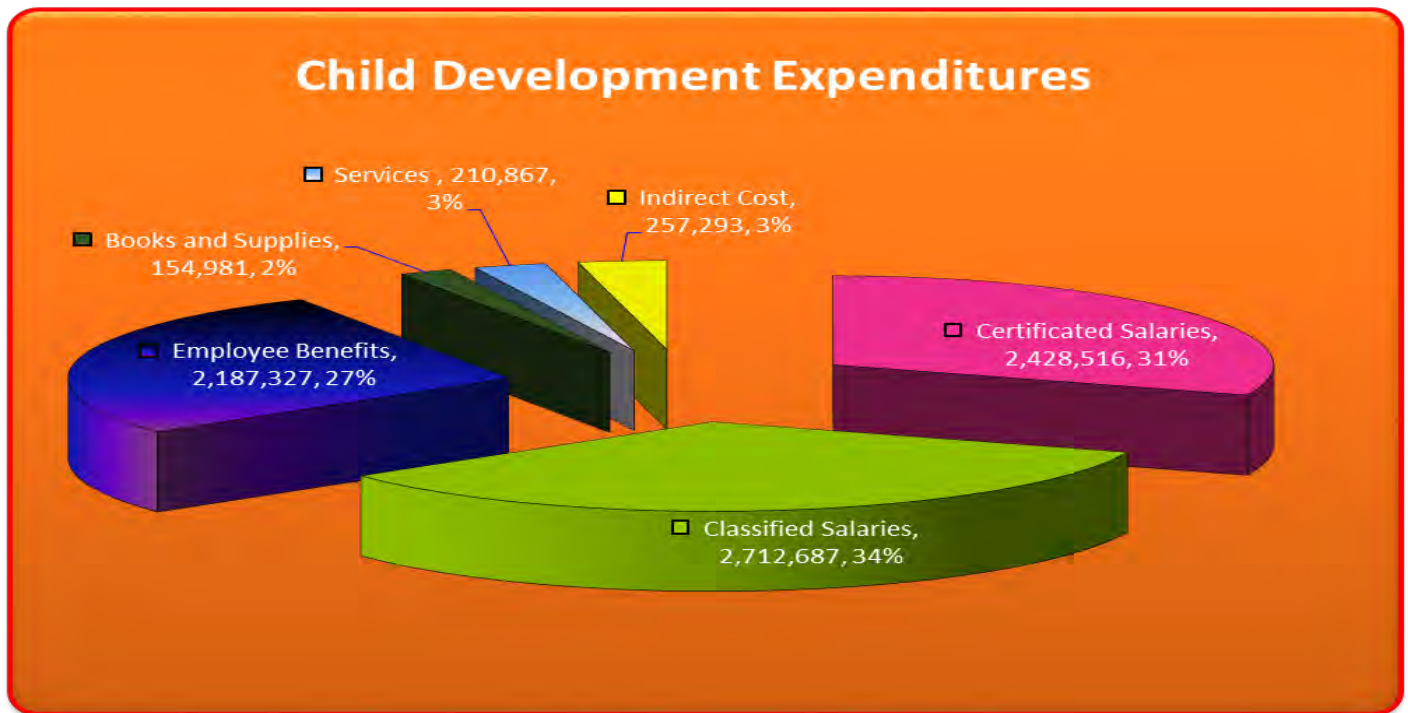
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CHILD DEVELOPMENT FUND – Fund 12:

The 2015-2016 budget is carried forward to 2016-2017 with all anticipated step, column, and longevity increases at the estimated rate of 0.5 percent (0.5%). Revenue and expenditures are expected at \$7,737,493 and \$7,629,484. Beginning fund balance and ending fund balance are estimated at \$1,016,436 and \$1,124,445. An Early Education Block Grant is being proposed in order to streamline the child care system with a voucher-only method of subsidy over the next five years. This proposal will consolidate the number of child care programs, provide a single reimbursement rate structure, and create one statewide set of minimum program quality standards.

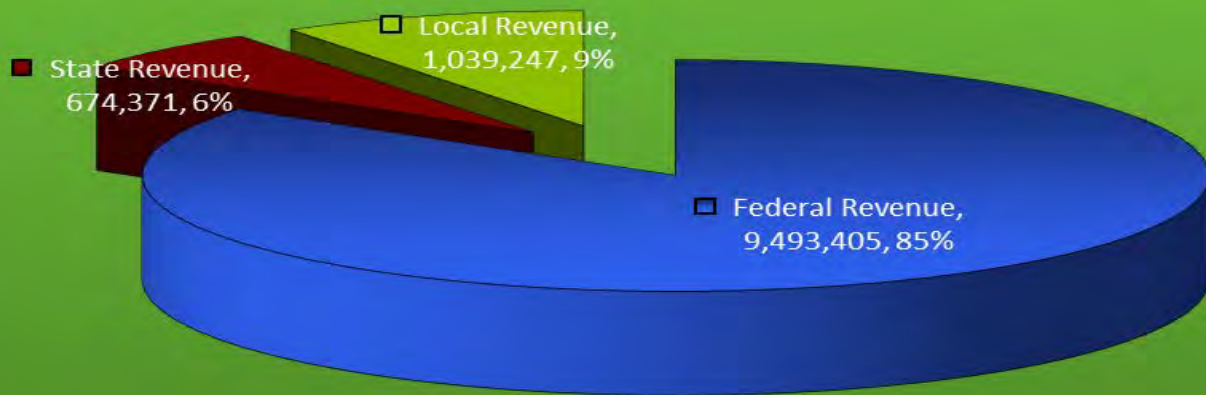




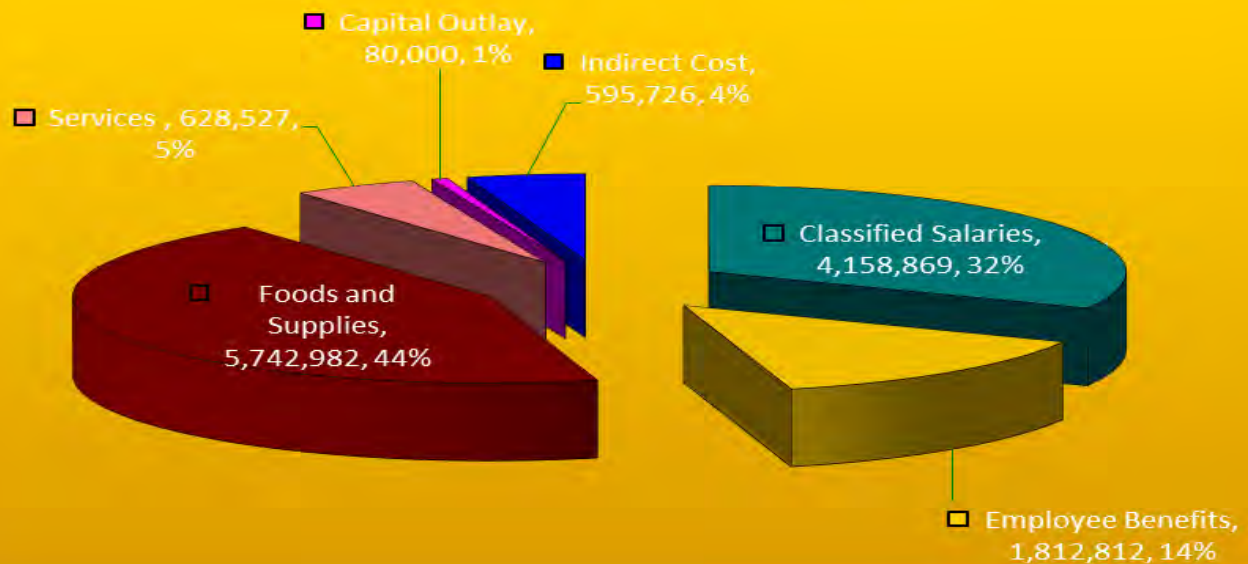
FOOD SERVICES FUND – Fund 13:

The current personnel budget in 2015-2016 is carried forward to 2016-2017 with all anticipated step, column and longevity increases at 0.5 percent (0.5%). Revenue is expected at \$11,207,023 and expenditures are estimated at \$13,018,916 with a \$1,811,893 deficit to the ending fund balance at the end of the year. Beginning fund balance is estimated at \$3,641,798 and ending balance will be expected at \$1,829,905.

Food Services Revenue



Food Services Expenditures



TAX OVERRIDE FUND – Fund 53:

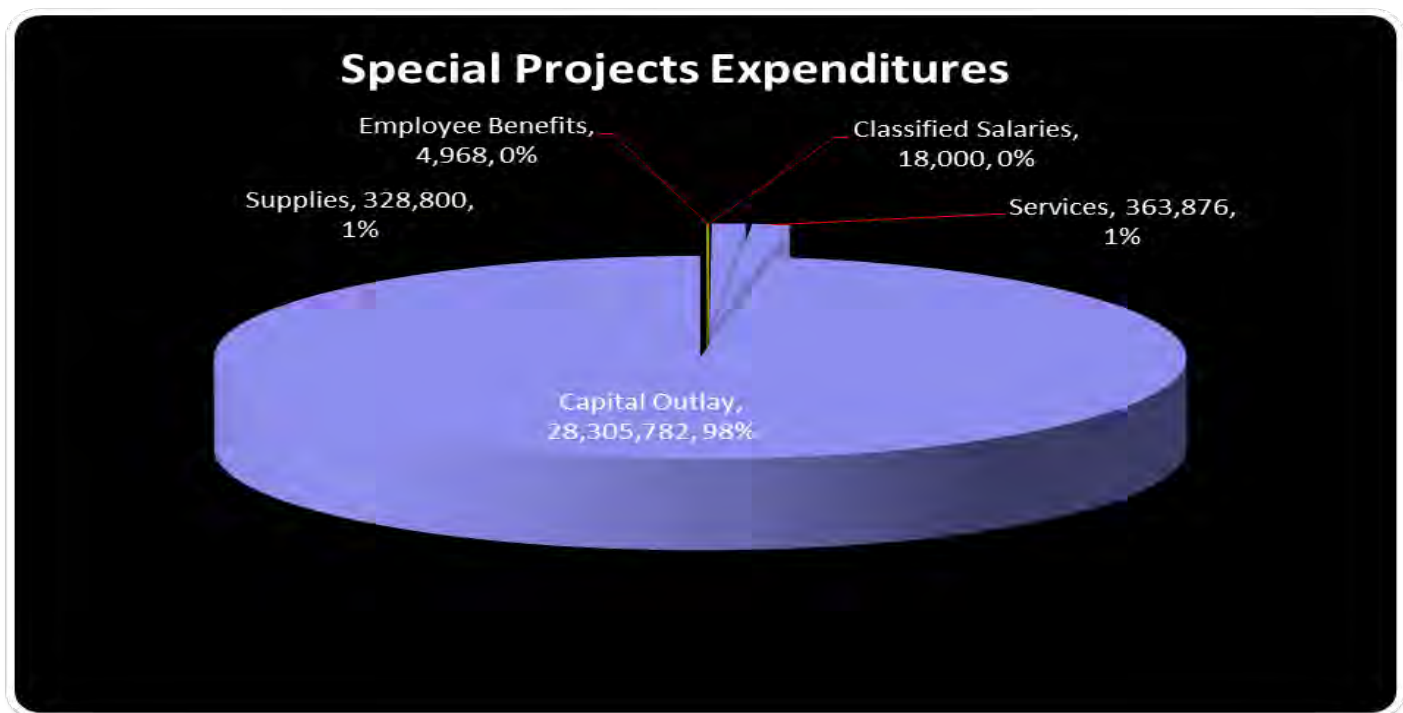
All payments for this Fund have been made. Some minor property tax adjustments are still being recorded by the County.

BUILDING FUND – Fund 21:

No Interest income is estimated in 2016-2017. District is planning to spend \$988,979 on modernizing facilities in 2015-16. The Ending Fund Balance as of June 30, 2016, is estimated at \$0.00.

SPECIAL RESERVE FUND – Fund 40:

Expenditures are planned at \$29,021,426 for 2016-2017. Beginning Fund Balance is estimated at \$35,833,340 and Ending Fund Balance is expected to be \$6,863,403.



DEBT SERVICE FUND – Fund 56:

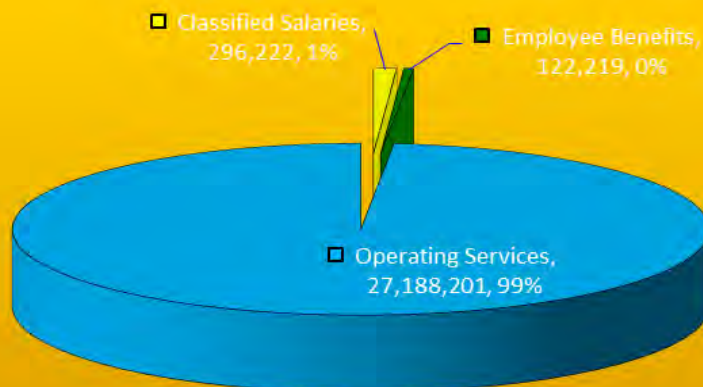
Debt Service Fund is used to account for all financial resources that are restricted, committed, or assigned to expenditures for principal and interest, and related fees for general long-term debt of the District.

Income is estimated at \$3,700,000 and Expenditures are planned at \$3,625,600 for 2016-2017. Beginning Fund Balance is estimated at \$25,919,054 and Ending Fund Balance is expected to be \$25,993,454.

SELF-INSURANCE FUND – Fund 67:

Self-Insurance Fund is used to separate monies received for self-insurance activities from other operating funds of the District. The two major sub funds in the Insurance Fund are: Health & Welfare Insurance and Worker's Compensation. The Beginning and Ending Fund Balance is estimated at \$21,831,839 and \$27,797,648. Expense transactions in the Self-Insurance Fund are restricted for the payment of claims, administrative costs, deductible insurance amount and cost of excess insurance and all other related costs that are associated with the Self-Insurance Fund.

Self-Insurance Fund Expenditures



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The respective 2016-2017 expenditure budgets are as follows:

General Fund Unrestricted:	\$186,717,956
General Fund Restricted:	\$ 49,005,554
Adult Education Fund:	\$ 24,865,341
Child Development Fund:	\$ 7,629,484
Food Services Fund:	\$ 13,018,916
Special Reserve Fund:	\$ 29,021,426
Debt Service Fund:	\$ 3,625,600
Self-Insurance Fund:	\$ 27,606,642

MAJOR CONCLUSIONS:

The major conclusions to be drawn from this report are as follows:

- The Multi-Year Projections are projections, not forecasts. Projections are the mathematical result of today's decision based on a given set of assumptions. Forecasts, however, are predictions for the future. Projections are expected to be revised as various factors change – they are not predictions.
- For 2016-2017 and the next two subsequent years, the District follows recommendations from State Department of Finance, Los Angeles County Office of Education, and School Services of California and uses the most conservative method in projecting LCFF funding. As mentioned earlier in this report, the State does not have statutory requirement to provide additional gap funding during the intervening years. The District takes this into consideration in budgeting revenue for the three fiscal years to ensure minimal impact to the District's Unrestricted General Fund, should state funding falls short of the budgeted LCFF allocation.

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Budget Assumptions

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- The budget report for the 2016-2017 fiscal year indicates that the District will end the year with a positive ending fund balance as required by state law. It is recommended that the Board of Education certify to that effect.
- The District is projecting General Fund deficit spending in 2016-17, 2017-18, and 2018-2019. The budget includes the use of Unrestricted General Fund reserve in an estimated \$15,978,664 and \$5,561,252 and \$10,034,502 in 2016-17, 2017-18, and 2018-19 to balance the respective fiscal year budget. The sequential decrease in deficit spending over the three year period is largely attributable to the increase in LCFF funding that includes additional “Gap Funding”, coupled with a one-time capital outlay spending budgeted in 2016-17 and the next two subsequent years. The deficit is largely due to projected enrollment decline, program revenue reductions, budget cuts and program encroachment. The District has taken steps to reduce the deficit and curtail spending in the current year and the next two subsequent years.
- Based on the Governor’s May Revision, the employer contribution rate for CalSTRS will continue to increase. The rate will be 12.58 percent (12.58%) in 2016-17, 14.43 percent (14.43%) in 2017-18, and 16.28 percent (16.28%) in 2018-19. The District included the increases in the current year budget and in the Multi-Year Projections.
- The CalPERS adjustment to District revenue limits was eliminated with the implementation of LCFF. Therefore, any increases in the CalPERS contribution rate have a direct impact on the District’s budget. The rate will be 13.888 percent (13.888%) in 2016-17, 15.50 percent (15.50%) in 2017-18, and 17.10 percent (17.10%) in 2018-19. The District included the increases in the current year budget and in the Multi-Year Projections.
- Budget impact on Health Care Reform is also not budgeted in the Multi-Year Projections.

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The Local Control Accountability Plan and the Local Control Funding Formula come together annually in the regular board meeting on June 2, 2016 via the District budget, where the Hacienda La Puente Unified School District demonstrates that the District Local Control Accountability Plan reflects the actionable priorities of Hacienda La Puente Unified School District for the next coming three (3) years.

The budget assumptions are predominantly based upon the proposed California State Budget. This proposal is currently undergoing analysis and debate within the legislative process and is scheduled for adoption by the Governor on June 30, which necessitates that we remain alert to changes in the proposal throughout the state budget adoption process. District budget assumptions will be adjusted accordingly.

In addition, the data contained herein is subject to change predicated on the Governor's final approved 2016-2017 California State Budget. This report represents our best estimates based on the information available at this time.

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: Hacienda La Puente Unified School District

Date: May 01, 2016

Place: Hacienda La Puente Board Room

Date: May 12, 2016

Time: 06:30 PM

Adoption Date: June 02, 2016

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Sonia Eckley

Telephone: (626)933-3832

Title: Director - Fiscal Services

E-mail: seckley@hlpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 02, 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:	\$ 11,030,618.00
Less: Amount of total liabilities reserved in budget:	\$ 11,047,122.00
Estimated accrued but unfunded liabilities:	\$ (16,504.00)

(☐) 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 02, 2016

For additional information on this certification, please contact:

Name: Kendall Richardson

Title: Interim Director-Risk Management

Telephone: (626) 933-3860

E-mail: krichardson@hlpusd.k12.ca.us

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)	18,555.37	18,555.37	18,847.44	18,184.26	18,184.26	18,555.37
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)	7.89	7.89	10.70			
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)	18,563.26	18,563.26	18,858.14	18,184.26	18,184.26	18,555.37
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	8.62	8.62	5.72			
d. Special Education Extended Year	0.61	0.61	0.90			
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)	9.23	9.23	6.62	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,572.49	18,572.49	18,864.76	18,184.26	18,184.26	18,555.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	178,033,243.30	0.00	178,033,243.30	179,161,262.00	0.00	179,161,262.00	0.6%
2) Federal Revenue		8100-8299	0.00	8,320,541.20	8,320,541.20	0.00	11,432,121.00	11,432,121.00	37.4%
3) Other State Revenue		8300-8599	20,553,277.58	19,311,100.32	39,864,377.90	8,656,302.00	18,688,071.00	27,344,373.00	-31.4%
4) Other Local Revenue		8600-8799	14,554,596.53	1,990,392.59	16,544,989.12	1,850,000.00	117,446.00	1,967,446.00	-88.1%
5) TOTAL, REVENUES			213,141,117.41	29,622,034.11	242,763,151.52	189,667,564.00	30,237,638.00	219,905,202.00	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	78,893,095.57	13,904,944.23	92,798,039.80	83,876,853.00	17,762,705.00	101,639,558.00	9.5%
2) Classified Salaries		2000-2999	24,941,171.28	6,347,582.15	31,288,753.43	24,921,971.00	8,241,323.00	33,163,294.00	6.0%
3) Employee Benefits		3000-3999	35,030,485.67	6,818,872.20	41,849,457.87	39,910,794.00	9,588,443.00	49,499,237.00	18.3%
4) Books and Supplies		4000-4999	17,543,944.20	8,349,336.54	25,893,280.74	8,581,107.00	3,778,961.00	12,360,068.00	-52.3%
5) Services and Other Operating Expenditures		5000-5999	15,343,706.13	5,186,771.92	20,530,478.05	16,216,872.00	5,801,105.00	22,017,977.00	7.2%
6) Capital Outlay		6000-6999	9,447,544.52	221,800.83	9,669,345.35	10,606,100.00	580,210.00	11,186,310.00	15.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,210,586.20	766,745.24	2,977,331.44	2,636,000.00	1,480,379.00	4,116,379.00	38.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,646,412.00)	4,058,511.59	(587,900.41)	(3,785,230.00)	1,772,428.00	(2,012,802.00)	242.4%
9) TOTAL, EXPENDITURES			178,764,121.57	45,654,664.70	224,418,786.27	182,966,467.00	49,005,554.00	231,972,021.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			34,376,995.84	(16,032,630.59)	18,344,365.25	6,701,097.00	(18,767,916.00)	(12,066,819.00)	-165.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,833,119.81	0.00	19,833,119.81	3,751,489.00	0.00	3,751,489.00	-81.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,634,913.83)	15,634,913.83	0.00	(18,928,272.00)	18,928,272.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,468,033.64)	15,634,913.83	(19,833,119.81)	(22,679,761.00)	18,928,272.00	(3,751,489.00)	-81.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,091,037.80)	(397,716.76)	(1,488,754.56)	(15,978,664.00)	160,358.00	(15,818,306.00)	982.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,553,272.82	15,014,410.48	62,567,683.30	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,553,272.82	15,014,410.48	62,567,683.30	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
d) Other Restatements		9795	7.65	0.00	7.65	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,553,280.47	15,014,410.48	62,567,690.95	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
2) Ending Balance, June 30 (E + F1e)			46,462,242.67	14,616,693.72	61,078,936.39	30,483,578.67	14,777,049.72	45,260,628.39	-25.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	135,744.52	0.00	135,744.52	350,000.00	0.00	350,000.00	157.8%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,616,693.72	14,616,693.72	0.00	14,777,049.72	14,777,049.72	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,250,000.00	0.00	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.0%
Unused Vacation	0000	9760				750,000.00		750,000.00	
Donation Accounts	0000	9760				500,000.00		500,000.00	
Unused Vacation	0000	9760	750,000.00		750,000.00				
Donation Accounts	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments		9780	27,904,467.00	0.00	27,904,467.00	21,633,578.67	0.00	21,633,578.67	-22.5%
Cash Flow	0000	9780				21,633,578.67		21,633,578.67	
Cash Flow	0000	9780	24,000,000.00		24,000,000.00				
Mitigating Declining Enrollment	0000	9780	3,904,467.00		3,904,467.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,200,000.00	0.00	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.0%
Unassigned/Unappropriated Amount		9790	9,922,031.15	0.00	9,922,031.15	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) In County Treasury		9110	87,552,354.33	3,976,912.43	91,529,266.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) In Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	240,420.45	0.00	240,420.45				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	135,744.52	0.00	135,744.52				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	63,330.65	0.00	63,330.65				
9) TOTAL, ASSETS			88,041,849.95	3,976,912.43	92,018,762.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,511,185.43	488,689.98	1,999,875.41				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,511,185.43	488,689.98	1,999,875.41				
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)			86,530,664.52	3,488,222.45	90,018,886.97				

			2015-16 Estimated Actuals			2016-17 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	146,646,211.00	0.00	146,646,211.00	129,011,165.00	0.00	129,011,165.00	-12.0%
Education Protection Account State Aid - Current Year		8012	19,509,668.00	0.00	19,509,668.00	25,558,884.00	0.00	25,558,884.00	31.0%
State Aid - Prior Years		8019	73,614.00	0.00	73,614.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,876.12	0.00	58,876.12	117,752.00	0.00	117,752.00	100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	56.00	0.00	56.00	56.00	0.00	56.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	9,845,707.30	0.00	9,845,707.30	17,063,990.00	0.00	17,063,990.00	73.3%
Unsecured Roll Taxes		8042	131,473.67	0.00	131,473.67	136,364.00	0.00	136,364.00	3.7%
Prior Years' Taxes		8043	339,997.76	0.00	339,997.76	358,949.00	0.00	358,949.00	5.6%
Supplemental Taxes		8044	545,567.09	0.00	545,567.09	732,409.00	0.00	732,409.00	34.2%
Education Revenue Augmentation Fund (ERAF)		8045	498,014.83	0.00	498,014.83	5,816,587.00	0.00	5,816,587.00	1068.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	365,105.95	0.00	365,105.95	365,106.00	0.00	365,106.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	18,951.58	0.00	18,951.58	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			178,033,243.30	0.00	178,033,243.30	179,161,262.00	0.00	179,161,262.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			178,033,243.30	0.00	178,033,243.30	179,161,262.00	0.00	179,161,262.00	0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,111,106.66	2,111,106.66	0.00	3,541,995.00	3,541,995.00	67.8%
Special Education Discretionary Grants		8182	0.00	352,992.64	352,992.64	0.00	576,786.00	576,786.00	63.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	37,641.00	37,641.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,405,274.99	3,405,274.99		4,541,749.00	4,541,749.00	33.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		780,068.02	780,068.02		705,982.00	705,982.00	-9.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		378,451.83	378,451.83		336,103.00	336,103.00	-11.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,201,666.93	1,201,666.93		1,533,758.00	1,533,758.00	27.6%
Vocational and Applied Technology Education	3500-3699	8290		90,980.13	90,980.13		158,106.00	158,106.00	73.8%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	8,320,541.20	8,320,541.20	0.00	11,432,121.00	11,432,121.00	37.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	8360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,673,923.66	6,673,923.66		10,065,385.00	10,065,385.00	50.8%
Prior Years	6500	8319		90,038.00	90,038.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	2,955,676.00	6,045,165.00	9,000,861.00	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	26,666.00	338,922.00	365,588.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,365,215.00	0.00	13,365,215.00	5,104,221.00	0.00	5,104,221.00	-61.8%
Lottery - Unrestricted and Instructional Materials		8560	4,131,584.00	295,861.66	4,427,445.66	3,552,081.00	1,040,252.00	4,592,333.00	3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,626,342.20	2,626,342.20		2,918,158.00	2,918,158.00	11.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		15,701.53	15,701.53		150,380.00	150,380.00	857.7%
California Clean Energy Jobs Act	6230	8590		947,972.00	947,972.00		1,480,379.00	1,480,379.00	56.2%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		1,402,449.00	1,402,449.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,136.58	2,277,154.27	2,351,290.85	0.00	1,631,068.00	1,631,068.00	-30.6%
TOTAL, OTHER STATE REVENUE			20,553,277.58	19,311,100.32	39,864,377.90	8,656,302.00	18,688,071.00	27,344,373.00	-31.4%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	271,741.73	0.00	271,741.73	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	59,689.81	0.00	59,689.81	0.00	0.00	0.00	-100.0%
Interest		8660	421,415.50	0.00	421,415.50	550,000.00	0.00	550,000.00	30.5%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	3,330.00	0.00	3,330.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	76,951.26	76,951.26	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	133,138.00	133,138.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,798,419.49	1,780,303.33	15,578,722.82	1,300,000.00	117,446.00	1,417,446.00	-90.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,554,596.53	1,990,392.59	16,544,989.12	1,850,000.00	117,446.00	1,967,446.00	-88.1%
TOTAL, REVENUES			213,141,117.41	29,822,034.11	242,963,151.52	189,667,584.00	30,237,638.00	219,905,202.00	-9.4%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	68,935,281.24	8,638,089.12	77,573,370.36	67,884,323.00	10,878,490.00	78,762,813.00	1.5%
Certificated Pupil Support Salaries		1200	2,718,248.44	1,750,883.21	4,469,131.65	3,591,434.00	2,330,384.00	5,921,798.00	32.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,998,632.88	712,721.19	6,711,354.07	10,077,381.00	906,573.00	10,983,954.00	63.7%
Other Certificated Salaries		1900	1,240,933.01	2,803,250.71	4,044,183.72	2,323,715.00	3,647,278.00	5,970,993.00	47.6%
TOTAL, CERTIFICATED SALARIES			78,893,095.57	13,904,944.23	92,798,039.80	83,876,853.00	17,762,705.00	101,639,558.00	9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	105,360.26	3,107,847.41	3,213,207.67	175,792.00	4,017,438.00	4,193,230.00	30.5%
Classified Support Salaries		2200	15,787,649.60	1,915,339.59	17,702,989.19	11,484,669.00	2,605,008.00	14,089,677.00	-20.4%
Classified Supervisors' and Administrators' Salaries		2300	2,326,508.04	398,296.36	2,724,804.40	3,468,194.00	376,686.00	3,844,880.00	41.1%
Clerical, Technical and Office Salaries		2400	5,298,381.04	569,782.89	5,868,163.93	7,853,430.00	742,760.00	8,596,190.00	46.5%
Other Classified Salaries		2900	1,423,272.34	356,315.90	1,779,588.24	1,939,886.00	499,431.00	2,439,317.00	37.1%
TOTAL, CLASSIFIED SALARIES			24,941,171.28	6,347,582.15	31,288,753.43	24,921,971.00	8,241,323.00	33,163,294.00	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,338,521.29	1,439,337.23	9,777,858.52	10,522,064.00	2,223,533.00	12,745,597.00	30.4%
PERS		3201-3202	2,771,335.39	717,442.97	3,488,778.36	3,530,994.00	1,141,027.00	4,672,021.00	33.9%
OASDI/Medicare/Alternative		3301-3302	2,050,710.46	660,887.00	2,711,597.46	3,124,678.00	918,086.00	4,042,744.00	49.1%
Health and Welfare Benefits		3401-3402	16,638,148.14	2,645,536.91	19,283,685.05	15,317,358.00	3,517,557.00	18,834,915.00	-2.3%
Unemployment Insurance		3501-3502	37,540.81	9,711.36	47,252.17	54,484.00	12,975.00	67,459.00	42.7%
Workers' Compensation		3601-3602	2,226,297.68	577,600.21	2,803,897.89	3,102,520.00	741,028.00	3,843,548.00	37.1%
OPEB, Allocated		3701-3702	2,967,931.90	768,456.52	3,736,388.42	4,258,716.00	1,034,257.00	5,292,973.00	41.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,030,485.67	6,818,972.20	41,849,457.87	39,910,794.00	9,588,443.00	49,499,237.00	18.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,470,435.53	3,211,189.08	7,681,624.61	1,208,119.00	1,000,185.00	2,208,304.00	-71.3%
Books and Other Reference Materials		4200	43,182.94	53,885.01	96,867.95	81,670.00	54,963.00	136,633.00	41.1%
Materials and Supplies		4300	7,517,902.14	2,310,148.05	9,828,050.19	4,187,261.00	2,268,013.00	6,435,274.00	-34.5%
Noncapitalized Equipment		4400	5,512,423.59	2,774,314.40	8,286,737.99	3,124,057.00	455,800.00	3,579,857.00	-56.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,543,944.20	8,349,336.54	25,893,280.74	8,581,107.00	3,778,961.00	12,360,068.00	-52.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,971.84	2,705,150.72	2,710,122.56	458,000.00	4,127,679.00	4,585,679.00	69.2%
Travel and Conferences		5200	141,197.06	109,850.73	251,047.79	245,076.00	148,196.00	393,274.00	56.7%
Dues and Memberships		5300	43,610.89	7,530.00	51,140.89	43,077.00	8,420.00	51,497.00	0.7%
Insurance		5400 - 5450	1,115,767.88	0.00	1,115,767.88	1,441,237.00	0.00	1,441,237.00	29.2%
Operations and Housekeeping Services		5500	3,909,267.29	61,285.52	3,970,552.81	5,864,233.00	75,000.00	5,939,233.00	49.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,910,846.70	722,983.16	2,633,829.86	2,731,302.00	408,450.00	3,139,752.00	19.2%
Transfers of Direct Costs		5710	(245,440.01)	245,440.01	0.00	(62,898.00)	62,898.00	0.00	0.0%
Transfers of Direct Costs - Intertund		5750	(25,976.47)	(99,054.32)	(125,030.79)	(75,962.00)	(146,876.00)	(222,838.00)	78.2%
Professional/Consulting Services and Operating Expenditures		5800	7,227,652.08	1,423,952.81	8,651,604.89	3,604,480.00	1,092,144.00	4,696,624.00	-45.7%
Communications		5900	1,261,808.87	9,633.29	1,271,442.16	1,988,325.00	25,194.00	1,993,519.00	56.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,343,706.13	5,186,771.92	20,530,478.05	16,216,872.00	5,801,105.00	22,017,977.00	7.2%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	182,762.60	0.00	182,762.60	1,986,100.00	0.00	1,986,100.00	986.7%
Land Improvements		6170	35,509.00	0.00	35,509.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,321,827.57	76,246.52	1,398,074.09	8,517,000.00	42,500.00	8,559,500.00	512.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,645,523.00	145,554.31	7,791,077.31	58,000.00	473,000.00	531,000.00	-93.2%
Equipment Replacement		6500	261,922.35	0.00	261,922.35	45,000.00	64,710.00	109,710.00	-58.1%
TOTAL, CAPITAL OUTLAY			9,447,544.52	221,800.83	9,669,345.35	10,606,100.00	580,210.00	11,186,310.00	15.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	9,083.00	9,083.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	17,473.24	17,473.24	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,073,425.08	0.00	2,073,425.08	2,500,000.00	0.00	2,500,000.00	20.6%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	10,905.22	44,411.34	55,316.56	0.00	63,989.00	63,989.00	15.7%
Other Debt Service - Principal		7439	126,255.90	695,777.66	822,033.56	138,000.00	1,416,390.00	1,554,390.00	89.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,210,586.20	766,745.24	2,977,331.44	2,638,000.00	1,480,379.00	4,118,379.00	38.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,058,511.59)	4,058,511.59	0.00	(1,772,428.00)	1,772,428.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(587,900.41)	0.00	(587,900.41)	(2,012,802.00)	0.00	(2,012,802.00)	242.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,646,412.00)	4,058,511.59	(587,900.41)	(3,785,230.00)	1,772,428.00	(2,012,802.00)	242.4%
TOTAL, EXPENDITURES									
			178,764,121.57	45,654,664.70	224,418,786.27	182,986,467.00	49,005,554.00	231,972,021.00	3.4%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	51,489.00	0.00	51,489.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,833,119.81	0.00	19,833,119.81	3,700,000.00	0.00	3,700,000.00	-81.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,833,119.81	0.00	19,833,119.81	3,751,489.00	0.00	3,751,489.00	-81.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,634,913.83)	15,634,913.83	0.00	(18,928,272.00)	18,928,272.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,634,913.83)	15,634,913.83	0.00	(18,928,272.00)	18,928,272.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(35,488,033.64)	15,634,913.83	(19,833,119.81)	(22,679,761.00)	18,928,272.00	(3,751,489.00)	-81.1%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	178,033,243.30	0.00	178,033,243.30	179,161,262.00	0.00	179,161,262.00	0.6%
2) Federal Revenue		8100-8299	0.00	8,320,541.20	8,320,541.20	0.00	11,432,121.00	11,432,121.00	37.4%
3) Other State Revenue		8300-8599	20,553,277.58	19,311,100.32	39,864,377.90	8,656,302.00	18,688,071.00	27,344,373.00	-31.4%
4) Other Local Revenue		8600-8799	14,554,596.53	1,990,392.59	16,544,989.12	1,850,000.00	117,446.00	1,967,446.00	-88.1%
5) TOTAL, REVENUES			213,141,117.41	29,622,034.11	242,763,151.52	189,667,564.00	30,237,638.00	219,905,202.00	-9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	106,204,649.86	27,113,975.88	133,318,625.74	96,553,987.00	28,371,691.00	124,925,678.00	-6.3%
2) Instruction - Related Services	2000-2999		19,773,914.28	4,727,518.84	24,501,433.12	23,481,773.00	5,353,690.00	28,835,463.00	17.7%
3) Pupil Services	3000-3999		5,906,488.79	4,117,124.98	10,023,613.77	9,161,108.00	5,926,421.00	15,087,529.00	50.5%
4) Ancillary Services	4000-4999		892,959.82	1,723.71	894,683.53	1,580,780.00	0.00	1,580,780.00	76.7%
5) Community Services	5000-5999		76,243.31	0.00	76,243.31	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,567,325.47	4,215,902.84	10,783,228.31	12,601,640.00	1,777,428.00	14,379,068.00	33.3%
8) Plant Services	8000-8999		37,131,963.84	4,711,873.21	41,843,827.05	36,949,179.00	6,095,945.00	43,045,124.00	2.9%
9) Other Outgo	9000-9999		2,210,586.20	766,745.24	2,977,331.44	2,638,000.00	1,480,379.00	4,118,379.00	36.3%
10) TOTAL, EXPENDITURES			178,764,121.57	45,654,664.70	224,418,786.27	182,966,467.00	49,005,554.00	231,972,021.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,376,995.84	(16,032,630.59)	18,344,365.25	6,701,097.00	(18,767,916.00)	(12,066,819.00)	-165.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out			19,833,119.81	0.00	19,833,119.81	3,751,489.00	0.00	3,751,489.00	-81.1%
2) Other Sources/Uses		8930-8979 7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8998	(15,634,913.83)	15,634,913.83	0.00	(18,928,272.00)	18,928,272.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,468,033.64)	15,634,913.83	(19,833,119.81)	(22,679,761.00)	18,928,272.00	(3,751,489.00)	-81.1%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,091,037.80)	(397,716.76)	(1,488,754.56)	(15,978,864.00)	160,356.00	(15,818,308.00)	982.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,553,272.82	15,014,410.48	62,567,683.30	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,553,272.82	15,014,410.48	62,567,683.30	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
d) Other Restatements		9795	7.65	0.00	7.65	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,553,280.47	15,014,410.48	62,567,690.95	46,462,242.67	14,616,693.72	61,078,936.39	-2.4%
2) Ending Balance, June 30 (E + F1e)			46,462,242.67	14,616,693.72	61,078,936.39	30,483,578.67	14,777,049.72	45,260,628.39	-25.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	135,744.52	0.00	135,744.52	350,000.00	0.00	350,000.00	157.8%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,616,693.72	14,616,693.72	0.00	14,777,049.72	14,777,049.72	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,250,000.00	0.00	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.0%
Unused Vacation	0000	9760				750,000.00		750,000.00	
Donation Accounts	0000	9760				500,000.00		500,000.00	
Unused Vacation	0000	9760	750,000.00		750,000.00				
Donation Accounts	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,904,467.00	0.00	27,904,467.00	21,633,578.67	0.00	21,633,578.67	-22.5%
Cash Flow	0000	9780				21,633,578.67		21,633,578.67	
Cash Flow	0000	9780	24,000,000.00		24,000,000.00				
Mitigating Declining Enrollment	0000	9780	3,904,467.00		3,904,467.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,200,000.00	0.00	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.0%
Unassigned/Unappropriated Amount		9790	9,922,031.15	0.00	9,922,031.15	0.00	0.00	0.00	-100.0%

Resource	Description	2015-16		2016-17
		Estimated	Actuals	Budget
5640	Medi-Cal Billing Option		5,034.54	5,034.54
6015	Adults in Correctional Facilities		6,384,107.00	6,384,107.00
6230	California Clean Energy Jobs Act		1,237,482.00	1,237,482.00
6264	Educator Effectiveness		1,450,083.41	1,450,083.41
6360	Pupils with Disabilities Attending ROC/P		19,240.70	19,240.70
6512	Special Ed: Mental Health Services		507,635.70	507,635.70
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti		2,707,978.23	2,868,334.23
9010	Other Restricted Local		2,305,132.14	2,305,132.14
Total, Restricted Balance			14,616,693.72	14,777,049.72

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	179,161,262.00	0.74%	180,493,486.00	-2.12%	176,672,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,656,302.00	29.39%	11,200,000.00	0.00%	11,200,000.00
4. Other Local Revenues	8600-8799	1,850,000.00	-40.54%	1,100,000.00	0.00%	1,100,000.00
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	(18,928,272.00)	-10.19%	(17,000,000.00)	0.00%	(17,000,000.00)
6. Total (Sum lines A1 thru A5c)		170,739,292.00	2.96%	175,793,486.00	-2.17%	171,972,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,876,853.00		84,296,237.00
b. Step & Column Adjustment				419,384.00		421,481.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,876,853.00	0.50%	84,296,237.00	0.50%	84,717,718.00
2. Classified Salaries						
a. Base Salaries				24,921,971.00		25,046,581.00
b. Step & Column Adjustment				124,610.00		125,233.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,921,971.00	0.50%	25,046,581.00	0.50%	25,171,814.00
3. Employee Benefits	3000-3999	39,910,794.00	6.02%	42,311,920.00	4.98%	44,416,970.00
4. Books and Supplies	4000-4999	8,581,107.00	-12.60%	7,500,000.00	0.00%	7,500,000.00
5. Services and Other Operating Expenditures	5000-5999	16,216,872.00	-10.59%	14,500,000.00	0.00%	14,500,000.00
6. Capital Outlay	6000-6999	10,606,100.00	-52.86%	5,000,000.00	-40.00%	3,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,638,000.00	9.93%	2,900,000.00	0.00%	2,900,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,785,230.00)	5.67%	(4,000,000.00)	0.00%	(4,000,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,751,489.00	1.29%	3,800,000.00	0.00%	3,800,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		186,717,956.00	-2.87%	181,354,738.00	0.36%	182,006,502.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,978,664.00)		(5,561,252.00)		(10,034,502.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,462,242.67		30,483,578.67		24,922,326.67
2. Ending Fund Balance (Sum lines C and D1)		30,483,578.67		24,922,326.67		14,887,824.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	400,000.00		400,000.00		400,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,250,000.00		1,250,000.00		1,250,000.00
d. Assigned	9780	21,633,578.67		16,072,326.67		6,037,824.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,200,000.00		7,200,000.00		7,200,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		30,483,578.67		24,922,326.67		14,887,824.67

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	7,200,000.00		7,200,000.00		7,200,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,200,000.00		7,200,000.00		7,200,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	11,432,121.00	0.59%	11,500,000.00	0.00%	11,500,000.00
3. Other State Revenues	8300-8599	18,688,071.00	-9.03%	17,000,000.00	0.00%	17,000,000.00
4. Other Local Revenues	8600-8799	117,446.00	51.24%	177,627.00	0.00%	177,627.00
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	18,928,272.00	-10.19%	17,000,000.00	0.00%	17,000,000.00
6. Total (Sum lines A1 thru A5c)		49,165,910.00	-7.09%	45,677,627.00	0.00%	45,677,627.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				17,762,705.00		17,851,519.00
a. Base Salaries				88,814.00		89,257.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,762,705.00	0.50%	17,851,519.00	0.50%	17,940,776.00
2. Classified Salaries				8,241,323.00		8,282,530.00
a. Base Salaries				41,207.00		41,412.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,241,323.00	0.50%	8,282,530.00	0.50%	8,323,942.00
3. Employee Benefits	3000-3999	9,588,443.00	6.31%	10,193,939.00	4.89%	10,692,260.00
4. Books and Supplies	4000-4999	3,778,961.00	32.31%	5,000,000.00	-20.00%	4,000,000.00
5. Services and Other Operating Expenditures	5000-5999	5,801,105.00	-34.50%	3,800,000.00	-21.05%	3,000,000.00
6. Capital Outlay	6000-6999	580,210.00	106.82%	1,200,000.00	0.00%	1,200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,480,379.00	1.33%	1,500,000.00	0.00%	1,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,772,428.00	-15.37%	1,500,000.00	0.00%	1,500,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,005,554.00	0.66%	49,327,988.00	-2.37%	48,156,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		160,356.00		(3,650,361.00)		(2,479,351.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,616,693.72		14,777,049.72		11,126,688.72
2. Ending Fund Balance (Sum lines C and D1)		14,777,049.72		11,126,688.72		8,647,337.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	14,777,049.72		11,126,688.72		8,647,337.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,777,049.72		11,126,688.72		8,647,337.72

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 Assmptions 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	179,161,262.00	0.74%	180,493,486.00	-2.12%	176,672,000.00
2. Federal Revenues	8100-8299	11,432,121.00	0.59%	11,500,000.00	0.00%	11,500,000.00
3. Other State Revenues	8300-8599	27,344,373.00	3.13%	28,200,000.00	0.00%	28,200,000.00
4. Other Local Revenues	8600-8799	1,967,446.00	-35.06%	1,277,627.00	0.00%	1,277,627.00
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)		219,905,202.00	0.71%	221,471,113.00	-1.73%	217,649,627.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,639,558.00		102,147,756.00
b. Step & Column Adjustment				508,198.00		510,738.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,639,558.00	0.50%	102,147,756.00	0.50%	102,658,494.00
2. Classified Salaries						
a. Base Salaries				33,163,294.00		33,329,111.00
b. Step & Column Adjustment				165,817.00		166,645.00
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	33,163,294.00	0.50%	33,329,111.00	0.50%	33,495,756.00
3. Employee Benefits	3000-3999	49,499,237.00	6.07%	52,505,859.00	4.96%	55,109,230.00
4. Books and Supplies	4000-4999	12,360,068.00	1.13%	12,500,000.00	-8.00%	11,500,000.00
5. Services and Other Operating Expenditures	5000-5999	22,017,977.00	-16.89%	18,300,000.00	-4.37%	17,500,000.00
6. Capital Outlay	6000-6999	11,186,310.00	-44.58%	6,200,000.00	-32.26%	4,200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,118,379.00	6.84%	4,400,000.00	0.00%	4,400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,012,802.00)	24.20%	(2,500,000.00)	0.00%	(2,500,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,751,489.00	1.29%	3,800,000.00	0.00%	3,800,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		235,723,510.00	-2.14%	230,682,726.00	-0.23%	230,163,480.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,818,308.00)		(9,211,613.00)		(12,513,853.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,078,936.39		45,260,628.39		36,049,015.39
2. Ending Fund Balance (Sum lines C and D1)		45,260,628.39		36,049,015.39		23,535,162.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	400,000.00		400,000.00		400,000.00
b. Restricted	9740	14,777,049.72		11,126,688.72		8,647,337.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,250,000.00		1,250,000.00		1,250,000.00
d. Assigned	9780	21,633,578.67		16,072,326.67		6,037,824.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,200,000.00		7,200,000.00		7,200,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		45,260,628.39		36,049,015.39		23,535,162.39

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	7,200,000.00		7,200,000.00		7,200,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,200,000.00		7,200,000.00		7,200,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.05%		3.12%		3.13%
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?	Yes					
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)		18,184.26		17,820.58		17,464.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		235,723,510.00		230,682,726.00		230,163,480.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		235,723,510.00		230,682,726.00		230,163,480.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,071,705.30		6,920,481.78		6,904,904.40
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)		7,071,705.30		6,920,481.78		6,904,904.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,888,440.34	2,532,585.00	34.1%
3) Other State Revenue		8300-8599	12,847,168.00	19,609,555.00	52.6%
4) Other Local Revenue		8600-8799	2,830,250.48	1,533,517.00	-45.8%
5) TOTAL, REVENUES			17,565,858.82	23,675,657.00	34.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,617,853.20	5,125,041.00	41.7%
2) Classified Salaries		2000-2999	2,026,469.21	3,302,253.00	63.0%
3) Employee Benefits		3000-3999	1,807,838.66	3,112,342.00	72.2%
4) Books and Supplies		4000-4999	1,959,053.28	3,270,420.00	66.9%
5) Services and Other Operating Expenditures		5000-5999	2,941,690.80	8,780,484.00	198.5%
6) Capital Outlay		6000-6999	3,600,323.24	175,000.00	-95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	1,099,801.00	New
9) TOTAL, EXPENDITURES			15,953,228.39	24,865,341.00	55.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,612,630.43	(1,189,684.00)	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,612,630.43	(1,189,684.00)	-173.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,609,133.20	24,221,763.63	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,609,133.20	24,221,763.63	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,609,133.20	24,221,763.63	7.1%
2) Ending Balance, June 30 (E + F1e)			24,221,763.63	23,032,079.63	-4.9%
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	23,649,849.19	22,132,481.19	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	571,914.44	899,598.44	57.3%
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	46,862,608.78		
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	328,536.38		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	128,334.14		
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			47,319,479.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,213,239.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,213,239.04		
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)			35,106,240.26		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	385,178.46	689,877.00	79.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,503,261.88	1,842,708.00	22.6%
TOTAL, FEDERAL REVENUE			1,888,440.34	2,532,585.00	34.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	4,338,076.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	12,595,282.00	15,114,338.00	20.0%
All Other State Revenue	All Other	8590	251,886.00	157,141.00	-37.6%
TOTAL, OTHER STATE REVENUE			12,847,168.00	19,609,555.00	52.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	269,503.83	170,543.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,801,592.18	1,160,184.00	-35.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	759,154.47	202,790.00	-73.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,830,250.48	1,533,517.00	-45.8%
TOTAL, REVENUES			17,565,858.82	23,675,657.00	34.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,664,072.07	3,419,661.00	28.4%
Certificated Pupil Support Salaries		1200	346,470.34	566,305.00	63.4%
Certificated Supervisors' and Administrators' Salaries		1300	455,718.73	823,385.00	80.7%
Other Certificated Salaries		1900	151,592.06	315,690.00	108.2%
TOTAL, CERTIFICATED SALARIES			3,617,853.20	5,125,041.00	41.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	115,470.53	179,336.00	55.3%
Classified Support Salaries		2200	315,773.44	510,419.00	61.6%
Classified Supervisors' and Administrators' Salaries		2300	690.36	66,846.00	9582.8%
Clerical, Technical and Office Salaries		2400	878,734.75	1,376,869.00	56.7%
Other Classified Salaries		2900	715,800.13	1,168,783.00	63.3%
TOTAL, CLASSIFIED SALARIES			2,026,469.21	3,302,253.00	63.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	315,231.60	609,858.00	93.5%
PERS		3201-3202	236,473.66	455,008.00	92.4%
OASDI/Medicare/Alternative		3301-3302	193,701.36	326,243.00	68.4%
Health and Welfare Benefits		3401-3402	741,343.42	1,169,572.00	57.8%
Unemployment Insurance		3501-3502	2,531.31	4,216.00	66.6%
Workers' Compensation		3601-3602	149,698.11	240,179.00	60.4%
OPEB, Allocated		3701-3702	168,859.20	307,266.00	82.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,807,838.66	3,112,342.00	72.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	39,894.79	116,600.00	192.3%
Materials and Supplies		4300	1,639,605.30	2,655,495.00	62.0%
Noncapitalized Equipment		4400	279,553.19	498,325.00	78.3%
TOTAL, BOOKS AND SUPPLIES			1,959,053.28	3,270,420.00	66.9%

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	46,506.08	69,251.00	48.9%
Dues and Memberships		5300	1,995.00	15,000.00	651.9%
Insurance		5400-5450	20,591.00	26,000.00	26.3%
Operations and Housekeeping Services		5500	353,901.71	814,500.00	130.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,484.83	278,300.00	191.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	90,000.28	150,100.00	66.8%
Professional/Consulting Services and Operating Expenditures		5800	2,285,484.01	7,297,833.00	219.3%
Communications		5900	47,727.89	129,500.00	171.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,941,690.80	8,780,484.00	198.5%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	219,551.25	65,000.00	-70.4%
Equipment		6400	3,345,410.32	0.00	-100.0%
Equipment Replacement		6500	35,361.67	100,000.00	182.8%
TOTAL, CAPITAL OUTLAY			3,600,323.24	175,000.00	-95.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	1,099,801.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	1,099,801.00	New
TOTAL, EXPENDITURES			15,953,228.39	24,865,341.00	55.9%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,888,440.34	2,532,585.00	34.1%
3) Other State Revenue		8300-8599	12,847,168.00	19,609,555.00	52.6%
4) Other Local Revenue		8600-8799	2,830,250.48	1,533,517.00	-45.8%
5) TOTAL, REVENUES			17,565,858.82	23,675,657.00	34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,391,658.52	12,320,766.00	46.8%
2) Instruction - Related Services	2000-2999		5,017,350.72	8,641,473.00	72.2%
3) Pupil Services	3000-3999		463,136.02	747,331.00	61.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	1,099,801.00	New
8) Plant Services	8000-8999		2,081,083.13	2,055,970.00	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,953,228.39	24,865,341.00	55.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,612,630.43	(1,189,684.00)	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,612,630.43	(1,189,684.00)	-173.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,609,133.20	24,221,763.63	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,609,133.20	24,221,763.63	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,609,133.20	24,221,763.63	7.1%
2) Ending Balance, June 30 (E + F1e)			24,221,763.63	23,032,079.63	-4.9%
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	23,649,849.19	22,132,481.19	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	571,914.44	899,598.44	57.3%
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
5810	Other Restricted Federal	5,280.00	5,280.00
6391	Adult Education Block Grant Program	12,595,282.00	13,958,267.00
9010	Other Restricted Local	11,049,287.19	8,168,934.19
Total, Restricted Balance		23,649,849.19	22,132,481.19

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,112,151.77	4,048,652.00	30.1%
3) Other State Revenue		8300-8599	2,493,512.04	3,471,703.00	39.2%
4) Other Local Revenue		8600-8799	878,480.54	217,138.13	-75.3%
5) TOTAL, REVENUES			6,484,144.35	7,737,493.13	19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,082,538.65	2,249,717.00	8.0%
2) Classified Salaries		2000-2999	2,059,625.08	2,579,954.00	25.3%
3) Employee Benefits		3000-3999	1,659,704.66	2,041,783.00	23.0%
4) Books and Supplies		4000-4999	195,402.98	204,557.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	221,226.66	236,198.00	6.8%
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	197,401.12	317,275.00	60.7%
9) TOTAL, EXPENDITURES			6,415,899.15	7,629,484.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,245.20	108,009.13	58.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,245.20	108,009.13	58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	948,190.83	1,016,436.03	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			948,190.83	1,016,436.03	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948,190.83	1,016,436.03	7.2%
2) Ending Balance, June 30 (E + F1e)			1,016,436.03	1,124,445.16	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	712,062.92	820,072.05	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	304,373.11	New
d) Assigned					
Other Assignments		9780	304,373.11	0.00	-100.0%
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	(131,442.54)		
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	1,279.21		
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			(130,163.33)		
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	60,867.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	17,106.42		
6) TOTAL, LIABILITIES			77,974.17		
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)			(208,137.50)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,112,151.77	4,048,652.00	30.1%
TOTAL, FEDERAL REVENUE			3,112,151.77	4,048,652.00	30.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,493,512.04	3,471,703.00	39.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,493,512.04	3,471,703.00	39.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,156.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	109,704.54	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	765,619.38	217,138.13	-71.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			878,480.54	217,138.13	-75.3%
TOTAL, REVENUES			6,484,144.35	7,737,493.13	19.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,523,900.12	1,682,995.00	10.4%
Certificated Pupil Support Salaries		1200	40,231.79	45,929.00	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	504,210.59	500,072.00	-0.8%
Other Certificated Salaries		1900	14,196.15	20,721.00	46.0%
TOTAL, CERTIFICATED SALARIES			2,082,538.65	2,249,717.00	8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,000,604.73	1,302,318.00	30.2%
Classified Support Salaries		2200	165,178.86	206,602.00	25.1%
Classified Supervisors' and Administrators' Salaries		2300	33.14	2,829.00	8436.5%
Clerical, Technical and Office Salaries		2400	388,800.15	447,852.00	15.2%
Other Classified Salaries		2900	505,008.20	620,353.00	22.8%
TOTAL, CLASSIFIED SALARIES			2,059,625.08	2,579,954.00	25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	193,037.02	226,014.00	17.1%
PERS		3201-3202	255,472.23	388,201.00	52.0%
OASDI/Medicare/Alternative		3301-3302	188,331.82	245,474.00	30.3%
Health and Welfare Benefits		3401-3402	747,315.47	858,417.00	14.9%
Unemployment Insurance		3501-3502	1,962.60	2,442.00	24.4%
Workers' Compensation		3601-3602	118,115.65	136,408.00	15.5%
OPEB, Allocated		3701-3702	155,489.87	184,827.00	18.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,659,704.66	2,041,783.00	23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,567.00	New
Materials and Supplies		4300	155,733.51	160,261.00	2.9%
Noncapitalized Equipment		4400	8,845.40	0.00	-100.0%
Food		4700	30,824.07	42,729.00	38.6%
TOTAL, BOOKS AND SUPPLIES			195,402.98	204,557.00	4.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,522.56	20,428.00	31.6%
Dues and Memberships		5300	1,400.00	1,401.00	0.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,261.92	67,446.00	19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,903.14	19,632.00	41.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,023.39	19,711.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	113,321.37	106,409.00	-6.1%
Communications		5900	794.28	1,171.00	47.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,226.66	236,198.00	6.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	197,401.12	317,275.00	60.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,401.12	317,275.00	60.7%
TOTAL, EXPENDITURES			6,415,899.15	7,629,484.00	18.9%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,112,151.77	4,048,652.00	30.1%
3) Other State Revenue		8300-8599	2,493,512.04	3,471,703.00	39.2%
4) Other Local Revenue		8600-8799	878,480.54	217,138.13	-75.3%
5) TOTAL, REVENUES			6,484,144.35	7,737,493.13	19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,089,762.76	4,914,875.00	20.2%
2) Instruction - Related Services	2000-2999		1,504,668.51	1,609,727.00	7.0%
3) Pupil Services	3000-3999		299,806.08	390,649.00	30.3%
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		197,401.12	317,275.00	60.7%
8) Plant Services	8000-8999		324,260.68	396,958.00	22.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,415,899.15	7,629,484.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,245.20	108,009.13	58.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,245.20	108,009.13	58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	948,190.83	1,016,436.03	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			948,190.83	1,016,436.03	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948,190.83	1,016,436.03	7.2%
2) Ending Balance, June 30 (E + F1e)			1,016,436.03	1,124,445.16	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	712,062.92	820,072.05	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	304,373.11	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	304,373.11	0.00	-100.0%
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	2016-17
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	108,390.35	108,390.35
9010	Other Restricted Local	603,672.57	711,681.70
Total, Restricted Balance		712,062.92	820,072.05

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	9,332,293.17	9,493,405.00	1.7%
3) Other State Revenue		8300-8599	544,461.20	674,371.00	23.9%
4) Other Local Revenue		8600-8799	938,564.10	1,039,247.00	10.7%
5) TOTAL, REVENUES			10,815,318.47	11,207,023.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,224,821.44	4,158,869.00	-1.6%
3) Employee Benefits		3000-3999	1,835,292.87	1,846,551.00	0.6%
4) Books and Supplies		4000-4999	5,099,090.13	5,709,243.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	906,941.77	628,527.00	-30.7%
6) Capital Outlay		6000-6999	0.00	80,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	390,499.29	595,726.00	52.6%
9) TOTAL, EXPENDITURES			12,456,645.50	13,018,916.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,641,327.03)	(1,811,893.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,641,327.03)	(1,811,893.00)	10.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,283,125.07	3,641,798.04	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,283,125.07	3,641,798.04	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,283,125.07	3,641,798.04	-31.1%
2) Ending Balance, June 30 (E + F1e)			3,641,798.04	1,829,905.04	-49.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	90.94	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	3,609,395.02	1,766,086.96	-51.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	32,312.08	63,818.08	97.5%
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	4,288,816.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,420.00		
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	1,384,976.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	90.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,678,304.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20,362.88		
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			20,362.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,657,941.43		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,332,293.17	9,493,405.00	1.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,332,293.17	9,493,405.00	1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	544,461.20	674,371.00	23.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			544,461.20	674,371.00	23.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	876,481.80	971,887.00	10.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,588.36	31,506.00	23.1%
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	36,493.94	35,854.00	-1.8%
TOTAL, OTHER LOCAL REVENUE			938,564.10	1,039,247.00	10.7%
TOTAL, REVENUES			10,815,318.47	11,207,023.00	3.6%

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	3,698,481.81	3,428,925.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	297,101.91	382,161.00	28.6%
Clerical, Technical and Office Salaries		2400	188,474.05	237,361.00	25.9%
Other Classified Salaries		2900	40,763.67	110,422.00	170.9%
TOTAL, CLASSIFIED SALARIES			4,224,821.44	4,158,869.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,486.07	571,021.00	141.5%
OASDI/Medicare/Alternative		3301-3302	201,671.34	317,610.00	57.5%
Health and Welfare Benefits		3401-3402	1,246,168.76	681,759.00	-45.3%
Unemployment Insurance		3501-3502	1,286.90	2,073.00	61.1%
Workers' Compensation		3601-3602	77,870.68	118,339.00	52.0%
OPEB, Allocated		3701-3702	71,809.12	155,749.00	116.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,835,292.87	1,846,551.00	0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,061.16	70,042.00	32.0%
Noncapitalized Equipment		4400	1,376,936.61	150,000.00	-89.1%
Food		4700	3,669,092.36	5,489,201.00	49.6%
TOTAL, BOOKS AND SUPPLIES			5,099,090.13	5,709,243.00	12.0%

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	6,643.51	10,500.00	58.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,046.00	180,000.00	1394.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,491.22	165,000.00	-27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,007.12	53,027.00	253.3%
Professional/Consulting Services and Operating Expenditures		5800	642,973.94	217,000.00	-66.3%
Communications		5900	1,779.98	3,000.00	68.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			906,941.77	628,527.00	-30.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	80,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	80,000.00	New
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	390,499.29	595,726.00	52.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,499.29	595,726.00	52.6%
TOTAL, EXPENDITURES			12,456,645.50	13,018,916.00	4.5%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,332,293.17	9,493,405.00	1.7%
3) Other State Revenue		8300-8599	544,461.20	674,371.00	23.9%
4) Other Local Revenue		8600-8799	938,564.10	1,039,247.00	10.7%
5) TOTAL, REVENUES			10,815,318.47	11,207,023.00	3.6%
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		12,054,100.21	12,243,190.00	1.6%
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		390,499.29	595,726.00	52.6%
8) Plant Services	8000-8999		12,046.00	180,000.00	1394.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,456,645.50	13,018,916.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,641,327.03)	(1,811,893.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,641,327.03)	(1,811,893.00)	10.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,283,125.07	3,641,798.04	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,283,125.07	3,641,798.04	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,283,125.07	3,641,798.04	-31.1%
2) Ending Balance, June 30 (E + F1e)			3,641,798.04	1,829,905.04	-49.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	90.94	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	3,609,395.02	1,766,086.96	-51.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	32,312.08	63,818.08	97.5%
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	2016-17
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,196,460.01	1,251,716.95
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	332,801.78	434,236.78
9010	Other Restricted Local	80,133.23	80,133.23
Total, Restricted Balance		3,609,395.02	1,766,086.96

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	4,508.40	0.00	-100.0%
5) TOTAL REVENUES			4,508.40	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,850.00	0.00	-100.0%
6) Capital Outlay		6000-6999	986,128.84	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			988,978.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(984,470.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(984,470.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,470.44	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,470.44	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,470.44	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	730,962.15		
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	1,999.83		
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			732,961.98		
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	3,029.98		
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			3,029.98		
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)			729,932.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,508.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,508.40	0.00	-100.0%
TOTAL REVENUES			4,508.40	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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,850.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,850.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	986,128.84	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			986,128.84	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			988,978.84	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,508.40	0.00	-100.0%
5) TOTAL, REVENUES			4,508.40	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		988,978.84	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			988,978.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(984,470.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(984,470.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,470.44	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,470.44	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,470.44	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%

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	42,129.99	0.00	-100.0%
5) TOTAL, REVENUES			42,129.99	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,730.45	18,000.00	-79.5%
3) Employee Benefits		3000-3999	16,952.15	5,119.00	-69.8%
4) Books and Supplies		4000-4999	2,076,310.49	328,649.00	-84.2%
5) Services and Other Operating Expenditures		5000-5999	974,727.70	363,876.00	-62.7%
6) Capital Outlay		6000-6999	1,719,506.31	28,305,782.00	1546.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,875,227.10	29,021,426.00	495.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,833,097.11)	(29,021,426.00)	500.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,489.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	51,489.00	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,833,097.11)	(28,969,937.00)	499.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,666,436.76	35,833,339.65	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,666,436.76	35,833,339.65	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,666,436.76	35,833,339.65	-11.9%
2) Ending Balance, June 30 (E + F1e)			35,833,339.65	6,863,402.65	-80.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	35,833,339.65	6,863,402.65	-80.8%
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	3,636,889.25		
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	32,179,252.90		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,836.61		
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			35,835,978.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,639.11		
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			2,639.11		
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)			35,833,339.65		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,129.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,129.99	0.00	-100.0%
TOTAL, REVENUES			42,129.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	82,872.87	18,000.00	-78.3%
Classified Supervisors' and Administrators' Salaries		2300	4,857.58	0.00	-100.0%
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			87,730.45	18,000.00	-79.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,651.12	2,500.00	-31.5%
OASDI/Medicare/Alternative		3301-3302	5,630.63	1,377.00	-75.5%
Health and Welfare Benefits		3401-3402	2,380.00	0.00	-100.0%
Unemployment Insurance		3501-3502	42.75	9.00	-78.9%
Workers' Compensation		3601-3602	2,480.75	513.00	-79.3%
OPEB, Allocated		3701-3702	2,766.90	720.00	-74.0%
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			16,952.15	5,119.00	-69.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	621,737.37	73,849.00	-88.1%
Noncapitalized Equipment		4400	1,454,573.12	254,800.00	-82.5%
TOTAL, BOOKS AND SUPPLIES			2,076,310.49	328,649.00	-84.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	861,988.50	216,069.00	-74.9%
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	112,739.20	147,807.00	31.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			974,727.70	363,876.00	-62.7%
CAPITAL OUTLAY					
Land		6100	112,783.44	10,705,573.00	9392.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,606,722.87	16,089,107.00	901.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	517,552.00	New
Equipment Replacement		6500	0.00	993,550.00	New
TOTAL, CAPITAL OUTLAY			1,719,506.31	28,305,782.00	1546.2%
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			4,875,227.10	29,021,426.00	495.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	51,489.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	51,489.00	New
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	51,489.00	New

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,129.99	0.00	-100.0%
5) TOTAL, REVENUES			42,129.99	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		4,875,227.10	29,021,426.00	495.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,875,227.10	29,021,426.00	495.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,833,097.11)	(29,021,426.00)	500.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,489.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	51,489.00	New

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,833,097.11)	(28,969,937.00)	499.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,666,436.76	35,833,339.65	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,666,436.76	35,833,339.65	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,666,436.76	35,833,339.65	-11.9%
2) Ending Balance, June 30 (E + F1e)			35,833,339.65	6,863,402.65	-80.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	35,833,339.65	6,863,402.65	-80.8%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,189,936.00	7,640,584.00	6.3%
5) TOTAL REVENUES			7,189,936.00	7,640,584.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,255,905.00	7,659,885.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,255,905.00	7,659,885.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,969.00)	(19,301.00)	-70.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,969.00)	(19,301.00)	-70.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,128,301.00	6,062,332.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,128,301.00	6,062,332.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,128,301.00	6,062,332.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			6,062,332.00	6,043,031.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,062,332.00	6,043,031.00	-0.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,889,032.00	7,363,079.00	6.9%
Unsecured Roll		8612	135,074.00	134,979.00	-0.1%
Prior Years' Taxes		8613	100,192.00	67,619.00	-32.5%
Supplemental Taxes		8614	61,314.00	69,121.00	12.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,324.00	5,786.00	33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,189,936.00	7,640,584.00	6.3%
TOTAL, REVENUES			7,189,936.00	7,640,584.00	6.3%

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	2,941,398.00	2,050,954.00	-30.3%
Bond Interest and Other Service Charges		7434	4,314,507.00	5,608,931.00	30.0%
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)			7,255,905.00	7,659,885.00	5.6%
TOTAL, EXPENDITURES			7,255,905.00	7,659,885.00	5.6%

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	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	7,189,936.00	7,640,584.00	6.3%
5) TOTAL, REVENUES			7,189,936.00	7,640,584.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,255,905.00	7,659,885.00	5.6%
10) TOTAL, EXPENDITURES			7,255,905.00	7,659,885.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(65,969.00)	(19,301.00)	-70.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,969.00)	(19,301.00)	-70.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,128,301.00	6,062,332.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,128,301.00	6,062,332.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,128,301.00	6,062,332.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			6,062,332.00	6,043,031.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,062,332.00	6,043,031.00	-0.3%
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%

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	35,854.35	0.00	-100.0%
5) TOTAL, REVENUES			35,854.35	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	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	3,700,000.00	3,625,600.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,700,000.00	3,625,600.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,664,145.65)	(3,625,600.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,833,119.81	3,700,000.00	-81.3%
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			19,833,119.81	3,700,000.00	-81.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,168,974.16	74,400.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,750,117.71	22,919,091.87	239.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,750,117.71	22,919,091.87	239.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,750,117.71	22,919,091.87	239.5%
2) Ending Balance, June 30 (E + F1e)			22,919,091.87	22,993,491.87	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	22,919,091.87	22,993,491.87	0.3%
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	18,451,052.29		
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	16,512.81		
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			18,467,565.10		
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)			18,467,565.10		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	35,854.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,854.35	0.00	-100.0%
TOTAL, REVENUES			35,854.35	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	3,700,000.00	1,220,600.00	-67.0%
Other Debt Service - Principal		7439	0.00	2,405,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,700,000.00	3,625,600.00	-2.0%
TOTAL, EXPENDITURES			3,700,000.00	3,625,600.00	-2.0%

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	19,833,119.81	3,700,000.00	-81.3%
(a) TOTAL, INTERFUND TRANSFERS IN			19,833,119.81	3,700,000.00	-81.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)					
			19,833,119.81	3,700,000.00	-81.3%

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	35,854.35	0.00	-100.0%
5) TOTAL, REVENUES			35,854.35	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,700,000.00	3,625,600.00	-2.0%
10) TOTAL, EXPENDITURES			3,700,000.00	3,625,600.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,664,145.65)	(3,625,600.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,833,119.81	3,700,000.00	-81.3%
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			19,833,119.81	3,700,000.00	-81.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,168,974.16	74,400.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,750,117.71	22,919,091.87	239.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,750,117.71	22,919,091.87	239.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,750,117.71	22,919,091.87	239.5%
2) Ending Balance, June 30 (E + F1e)			22,919,091.87	22,993,491.87	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	22,919,091.87	22,993,491.87	0.3%
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%

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	26,436,158.60	33,572,451.00	27.0%
5) TOTAL REVENUES			26,436,158.60	33,572,451.00	27.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,343.87	296,222.00	69.9%
3) Employee Benefits		3000-3999	71,325.44	122,219.00	71.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,578,028.56	27,188,201.00	15.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			23,823,697.87	27,606,642.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,612,460.73	5,965,809.00	128.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,612,460.73	5,965,809.00	128.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,219,378.22	21,831,838.95	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,219,378.22	21,831,838.95	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,219,378.22	21,831,838.95	13.6%
2) Ending Net Position, June 30 (E + F1e)			21,831,838.95	27,797,647.95	27.3%
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	21,831,838.95	27,797,647.95	27.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,049,957.72		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,775.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			27,112,733.40		
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	5,280,894.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,280,894.45		
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)			21,831,838.95		

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	126,027.62	105,970.00	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	21,695,977.74	27,134,305.00	25.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,614,153.24	6,332,176.00	37.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,436,158.60	33,572,451.00	27.0%
TOTAL, REVENUES			26,436,158.60	33,572,451.00	27.0%

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	98,334.73	167,403.00	90.6%
Clerical, Technical and Office Salaries		2400	76,009.14	108,819.00	43.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			174,343.87	296,222.00	69.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,645.51	41,139.00	99.3%
OASDI/Medicare/Alternative		3301-3302	12,713.54	22,661.00	78.2%
Health and Welfare Benefits		3401-3402	26,087.07	37,978.00	45.6%
Unemployment Insurance		3501-3502	84.73	148.00	74.7%
Workers' Compensation		3601-3602	4,968.91	8,443.00	69.9%
OPEB, Allocated		3701-3702	6,825.68	11,850.00	73.6%
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			71,325.44	122,219.00	71.4%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,578,028.56	27,188,201.00	15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,578,028.56	27,188,201.00	15.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,823,697.87	27,606,642.00	15.9%

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

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,436,158.60	33,572,451.00	27.0%
5) TOTAL, REVENUES			26,436,158.60	33,572,451.00	27.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,823,697.87	27,606,642.00	15.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,823,697.87	27,606,642.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,612,460.73	5,965,809.00	128.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,612,460.73	5,965,809.00	128.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,219,378.22	21,831,838.95	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,219,378.22	21,831,838.95	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,219,378.22	21,831,838.95	13.6%
2) Ending Net Position, June 30 (E + F1e)			21,831,838.95	27,797,647.95	27.3%
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	21,831,838.95	27,797,647.95	27.3%

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
A. BEGINNING CASH		55,439,251.00	60,293,261.00	61,343,675.00	63,005,135.00	58,276,874.00	53,548,613.00	55,210,073.00	50,481,812.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	6,450,558.00	6,450,558.00	18,000,726.00	11,611,005.00	11,611,005.00	18,000,726.00	11,611,005.00	11,611,005.00
Principal Apportionment	8020-8079		307,222.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299	134,700.00	(37,899.00)	1,133,532.00	1,133,532.00	1,133,532.00	1,133,532.00	1,133,532.00	1,133,532.00
Federal Revenue	8300-8599	1,928,224.00	(202,071.00)	2,561,822.00	2,561,822.00	2,561,822.00	2,561,822.00	2,561,822.00	2,561,822.00
Other State Revenue	8600-8799	922,847.00	34,779.00	100,982.00	100,982.00	100,982.00	100,982.00	100,982.00	100,982.00
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS		9,435,329.00	6,552,589.00	24,225,461.00	17,835,740.00	17,835,740.00	24,225,461.00	17,835,740.00	17,835,740.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,006,025.00	954,553.00	9,967,898.00	9,967,898.00	9,967,898.00	9,967,898.00	9,967,898.00	9,967,898.00
Classified Salaries	2000-2999	1,523,260.00	1,801,414.00	2,983,862.00	2,983,862.00	2,983,862.00	2,983,862.00	2,983,862.00	2,983,862.00
Employee Benefits	3000-3999	488,337.00	1,054,730.00	4,795,617.00	4,795,617.00	4,795,617.00	4,795,617.00	4,795,617.00	4,795,617.00
Books and Supplies	4000-4999	114,167.00	579,541.00	1,166,636.00	1,166,636.00	1,166,636.00	1,166,636.00	1,166,636.00	1,166,636.00
Services	5000-5999	1,449,530.00	1,072,287.00	1,949,616.00	1,949,616.00	1,949,616.00	1,949,616.00	1,949,616.00	1,949,616.00
Capital Outlay	6000-6599		39,650.00	1,114,666.00	1,114,666.00	1,114,666.00	1,114,666.00	1,114,666.00	1,114,666.00
Other Outgo	7000-7499			210,557.00	210,557.00	210,557.00	210,557.00	210,557.00	210,557.00
Interfund Transfers Out	7600-7629			375,149.00	375,149.00	375,149.00	375,149.00	375,149.00	375,149.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		4,581,319.00	5,502,175.00	22,564,001.00	22,564,001.00	22,564,001.00	22,564,001.00	22,564,001.00	22,564,001.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		4,855,010.00	1,050,414.00	1,661,460.00	(4,728,261.00)	(4,728,261.00)	1,661,460.00	(4,728,261.00)	(4,728,261.00)
F. ENDING CASH (A + E)		60,293,261.00	61,343,675.00	63,005,135.00	58,276,874.00	53,548,613.00	55,210,073.00	50,481,812.00	45,753,551.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		45,753,551.00	47,415,011.00	42,686,750.00	37,958,489.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	18,000,726.00	11,611,005.00	11,611,005.00	18,000,726.00			154,570,050.00	154,570,049.00
Principal Apportionment	8020-8079	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00			24,591,212.00	24,591,213.00
Property Taxes	8080-8099							0.00	0.00
Miscellaneous Funds	8100-8299	1,133,532.00	1,133,532.00	1,133,532.00	1,133,532.00			11,432,121.00	11,432,121.00
Federal Revenue	8300-8599	2,561,822.00	2,561,822.00	2,561,822.00	2,561,822.00			27,344,373.00	27,344,373.00
Other State Revenue	8600-8799	100,982.00	100,982.00	100,982.00	100,982.00			1,967,446.00	1,967,446.00
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		24,225,461.00	17,835,740.00	17,835,740.00	24,225,461.00	0.00	0.00	219,905,202.00	219,905,202.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,967,898.00	9,967,898.00	9,967,898.00	9,967,898.00			101,639,558.00	101,639,558.00
Classified Salaries	2000-2999	2,983,862.00	2,983,862.00	2,983,862.00	2,983,862.00			33,163,294.00	33,163,294.00
Employee Benefits	3000-3999	4,795,617.00	4,795,617.00	4,795,617.00	4,795,617.00			49,499,237.00	49,499,237.00
Books and Supplies	4000-4999	1,166,636.00	1,166,636.00	1,166,636.00	1,166,636.00			12,360,068.00	12,360,068.00
Services	5000-5999	1,949,616.00	1,949,616.00	1,949,616.00	1,949,616.00			22,017,977.00	22,017,977.00
Capital Outlay	6000-6599	1,114,666.00	1,114,666.00	1,114,666.00	1,114,666.00			11,186,310.00	11,186,310.00
Other Outgo	7000-7499	210,557.00	210,557.00	210,557.00	210,557.00			2,105,570.00	2,105,570.00
Interfund Transfers Out	7600-7629	375,149.00	375,149.00	375,149.00	375,149.00			3,751,489.00	3,751,489.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		22,564,001.00	22,564,001.00	22,564,001.00	22,564,001.00	0.00	0.00	235,723,503.00	235,723,510.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690				0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Cleaning	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,661,460.00	(4,728,261.00)	(4,728,261.00)	1,661,461.00	0.00	0.00	(15,818,301.00)	(15,818,308.00)
F. ENDING CASH (A + E)		47,415,011.00	42,686,750.00	37,958,489.00	39,619,950.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								39,619,950.00	

Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH	39,619,950.00	45,304,988.00	50,203,818.00	48,029,953.00	45,856,088.00	43,682,223.00	41,508,358.00	39,334,493.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,675,200.00	7,675,202.00	13,815,358.00	13,815,358.00	13,815,358.00	13,815,358.00	13,815,358.00	13,815,358.00
Property Taxes		307,223.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00
Miscellaneous Funds								
Federal Revenue	134,689.00	(37,899.00)	1,140,320.00	1,140,320.00	1,140,320.00	1,140,320.00	1,140,320.00	1,140,320.00
Other State Revenue	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00
Other Local Revenue	106,468.00	106,469.00	106,469.00	106,469.00	106,469.00	106,469.00	106,469.00	106,469.00
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	10,266,367.00	10,400,995.00	19,840,546.00	19,840,546.00	19,840,546.00	19,840,546.00	19,840,546.00	19,840,546.00
C. DISBURSEMENTS								
Certificated Salaries	1,006,025.00	954,551.00	10,018,718.00	10,018,718.00	10,018,718.00	10,018,718.00	10,018,718.00	10,018,718.00
Classified Salaries	1,523,265.00	1,801,414.00	3,000,443.00	3,000,443.00	3,000,443.00	3,000,443.00	3,000,443.00	3,000,443.00
Employee Benefits	488,337.00	1,054,722.00	5,050,768.00	5,050,768.00	5,050,768.00	5,050,768.00	5,050,768.00	5,050,768.00
Books and Supplies	114,172.00	579,538.00	1,180,629.00	1,180,629.00	1,180,629.00	1,180,629.00	1,180,629.00	1,180,629.00
Services	1,449,530.00	1,072,290.00	1,577,818.00	1,577,818.00	1,577,818.00	1,577,818.00	1,577,818.00	1,577,818.00
Capital Outlay		39,650.00	616,035.00	616,035.00	616,035.00	616,035.00	616,035.00	616,035.00
Interfund Transfers Out			190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
All Other Financing Uses			380,000.00	380,000.00	380,000.00	380,000.00	380,000.00	380,000.00
TOTAL DISBURSEMENTS	4,581,329.00	5,502,165.00	22,014,411.00	22,014,411.00	22,014,411.00	22,014,411.00	22,014,411.00	22,014,411.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	5,685,038.00	4,898,830.00	(2,173,865.00)	(2,173,865.00)	(2,173,865.00)	(2,173,865.00)	(2,173,865.00)	(2,173,865.00)
F. ENDING CASH (A + E)	45,304,988.00	50,203,818.00	48,029,953.00	45,856,088.00	43,682,223.00	41,508,358.00	39,334,493.00	37,160,628.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	37,160,628.00	34,986,763.00	32,812,898.00	30,639,033.00				
B. RECEIPTS									
LOFF/Revenue Limit Sources	8010-8019	13,815,358.00	13,815,358.00	13,815,358.00	13,815,358.00			153,503,982.00	
Principal Apportionment	8020-8079	2,428,399.00	2,428,399.00	2,428,399.00	2,428,399.00			24,591,213.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299	1,140,320.00	1,140,320.00	1,140,320.00	1,140,320.00			11,500,000.00	
Federal Revenue	8300-8599	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00			28,200,000.00	
Other State Revenue	8600-8799	106,469.00	106,469.00	106,469.00	106,469.00			1,277,627.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		19,840,546.00	19,840,546.00	19,840,546.00	19,840,546.00	0.00	0.00	219,072,822.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,018,718.00	10,018,718.00	10,018,718.00	10,018,718.00			102,147,756.00	
Classified Salaries	2000-2999	3,000,443.00	3,000,443.00	3,000,443.00	3,000,443.00			33,329,110.00	
Employee Benefits	3000-3999	5,050,768.00	5,050,768.00	5,050,768.00	5,050,768.00			52,050,739.00	
Books and Supplies	4000-4999	1,180,629.00	1,180,629.00	1,180,629.00	1,180,629.00			12,500,000.00	
Services	5000-5999	1,577,818.00	1,577,818.00	1,577,818.00	1,577,818.00			18,300,000.00	
Capital Outlay	6000-6599	616,035.00	616,035.00	616,035.00	616,035.00			6,200,000.00	
Other Outgo	7000-7499	190,000.00	190,000.00	190,000.00	190,000.00			1,900,000.00	
Interfund Transfers Out	7600-7629	380,000.00	380,000.00	380,000.00	380,000.00			3,800,000.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		22,014,411.00	22,014,411.00	22,014,411.00	22,014,412.00	0.00	0.00	230,227,605.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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	9430							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,173,865.00)	(2,173,865.00)	(2,173,865.00)	(2,173,866.00)	0.00	0.00	(11,154,783.00)	0.00
F. ENDING CASH (A + E)		34,986,763.00	32,812,898.00	30,639,033.00	28,465,167.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,465,167.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	92,798,039.80	301	0.00	303	92,798,039.80	305	3,505,237.70		307	89,292,802.10	309
2000 - Classified Salaries	31,288,753.43	311	113,881.32	313	31,174,872.11	315	1,237,103.67		317	29,937,768.44	319
3000 - Employee Benefits	41,849,457.87	321	3,750,596.40	323	38,098,861.47	325	1,777,518.18		327	36,321,343.29	329
4000 - Books, Supplies Equip Replace. (6500)	26,155,203.09	331	865,344.47	333	25,289,858.62	335	3,969,852.92		337	21,320,005.70	339
5000 - Services . . & 7300 - Indirect Costs	19,942,577.64	341	588,904.52	343	19,353,673.12	345	2,918,626.98		347	16,435,046.14	349
TOTAL					206,715,305.12	365	TOTAL			193,306,965.67	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	77,242,052.43 375
2. Salaries of Instructional Aides Per EC 41011.		2100	3,213,207.67 380
3. STRS.		3101 & 3102	8,136,457.75 382
4. PERS.		3201 & 3202	425,278.46 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,139,164.36 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	11,042,602.39 385
7. Unemployment Insurance.		3501 & 3502	30,503.98 390
8. Workers' Compensation Insurance.		3601 & 3602	1,809,701.23 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			103,038,968.27 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			235,118.88 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			102,803,849.39 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			53.18%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	53.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.82%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	193,306,965.67
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,518,186.78

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	101,639,558.00	301	0.00	303	101,639,558.00	305	3,315,890.00		307	98,323,668.00	309
2000 - Classified Salaries	33,163,294.00	311	13,427.00	313	33,149,867.00	315	2,281,250.00		317	30,868,617.00	319
3000 - Employee Benefits	49,499,237.00	321	5,297,228.00	323	44,202,009.00	325	2,310,897.00		327	41,891,112.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,469,778.00	331	2,613,000.00	333	9,856,778.00	335	1,626,697.00		337	8,230,081.00	339
5000 - Services . . . & 7300 - Indirect Costs	20,005,175.00	341	703,600.00	343	19,301,575.00	345	3,559,758.00		347	15,741,817.00	349
TOTAL					208,149,787.00	365	TOTAL			195,055,295.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			366,264.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			107,279,702.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.00%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	195,055,295.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

July 1 Budget
2015-16 Estimated Actuals
Schedule of Long-Term Liabilities

19 73445 0000000
Form DEBT

Hacienda La Puente Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	85,909,488.00		85,909,488.00		2,230,561.00	83,678,927.00	2,380,064.00
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	12,435,354.20		12,435,354.20	3,206,455.00	2,656,258.00	12,985,551.20	
Compensated Absences Payable	3,170,817.38		3,170,817.38	138,875.62		3,309,693.00	
Governmental activities long-term liabilities	101,515,659.58	0.00	101,515,659.58	3,345,330.62	4,886,819.00	99,974,171.20	2,380,064.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	32,445,191.80		32,445,191.80		2,290,000.00	30,155,191.80	2,405,000.00
Capital Leases Payable	5,813,478.54		5,813,478.54		1,633,837.00	4,179,641.54	1,674,344.00
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	38,258,670.34	0.00	38,258,670.34	0.00	3,923,837.00	34,334,833.34	4,079,344.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,954,428.11	2,954,428.11
2. State Lottery Revenue	8560	4,131,584.00		295,861.66	4,427,445.66
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)		4,131,584.00	0.00	3,250,289.77	7,381,873.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,962,000.00			2,962,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,169,584.00			1,169,584.00
4. Books and Supplies	4000-4999	0.00		3,238,722.36	3,238,722.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			5,243.87	5,243.87
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,323.54	6,323.54
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)		4,131,584.00	0.00	3,250,289.77	7,381,873.77
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Printing of instructional materials and the purchase of software license that is related to the purchase of instructional materials					

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

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

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	244,251,906.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,286,746.83
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	76,243.31
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,669,345.35
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	877,350.12
4. Other Transfers Out	All	9200	7200-7299	2,073,425.08
5. Interfund Transfers Out	All	9300	7600-7629	19,833,119.81
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)				32,529,483.67
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,641,327.03
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)				205,077,002.61

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)		18,572.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,041.98
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.)	167,596,375.75	8,860.46
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)	167,596,375.75	8,860.46
B. Required effort (Line A.2 times 90%)	150,836,738.18	7,974.41
C. Current year expenditures (Line I.E and Line II.B)	205,077,002.61	11,041.98
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

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

19 73445 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 8610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(125,030.79)	0.00	(587,900.41)				
Other Sources/Uses Detail					0.00	19,833,119.81		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	90,000.28	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,023.39	0.00	197,401.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	15,007.12	0.00	390,499.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					19,833,119.81	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

19 73445 000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	125,030.79	(125,030.79)	587,900.41	(587,900.41)	19,833,119.81	19,833,119.81	0.00	0.00

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

19 73445 000000
Form SIAB

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(222,838.00)	0.00	(2,012,802.00)				
Other Sources/Uses Detail					0.00	3,751,489.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	150,100.00	0.00	1,099,801.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,711.00	0.00	317,275.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	53,027.00	0.00	595,726.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					51,489.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,700,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

19 73445 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
78 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	222,838.00	(222,838.00)	2,012,802.00	(2,012,802.00)	3,751,489.00	3,751,489.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	19,453.03	19,545.62	N/A	Met
Second Prior Year (2014-15)				
District Regular	19,266.46	19,266.48		
Charter School				
Total ADA	19,266.46	19,266.48	N/A	Met
First Prior Year (2015-16)				
District Regular	18,857.70	18,858.14		
Charter School		0.00		
Total ADA	18,857.70	18,858.14	N/A	Met
Budget Year (2016-17)				
District Regular	18,555.37			
Charter School	0.00			
Total ADA	18,555.37			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	19,640	20,032	N/A	Met
Second Prior Year (2014-15)				
District Regular	19,634	19,642		
Charter School				
Total Enrollment	19,634	19,642	N/A	Met
First Prior Year (2015-16)				
District Regular	18,841	19,367		
Charter School				
Total Enrollment	18,841	19,367	N/A	Met
Budget Year (2016-17)				
District Regular	18,843			
Charter School				
Total Enrollment	18,843			

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)	19,266	20,032	96.2%
Second Prior Year (2014-15)			
District Regular	18,858	19,642	
Charter School			
Total ADA/Enrollment	18,858	19,642	96.0%
First Prior Year (2015-16)			
District Regular	18,563	19,367	
Charter School	0		
Total ADA/Enrollment	18,563	19,367	95.8%
Historical Average Ratio:			96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.5%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	18,184	18,843		
Charter School	0			
Total ADA/Enrollment	18,184	18,843	96.5%	Met
1st Subsequent Year (2017-18)				
District Regular	17,820	18,466		
Charter School				
Total ADA/Enrollment	17,820	18,466	96.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	17,464	18,097		
Charter School				
Total ADA/Enrollment	17,464	18,097	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)			
Step 1 - Change in Population			
a. ADA (Funded)			
(Form A, lines A6 and C4)	18,864.76	18,555.37	
b. Prior Year ADA (Funded)	18,864.76	18,555.37	0.00
c. Difference (Step 1a minus Step 1b)	(309.39)	(18,555.37)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-1.64%	-100.00%	0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	171,332,212.00	176,395,574.00	173,685,199.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	7,829,050.00	1,699,621.00	4,417,215.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	7,829,050.00	1,699,621.00	4,417,215.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	4.57%	0.96%	2.54%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	2.93%	-99.04%	2.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.93% to 3.93%	-100.04% to -98.04%	1.54% to 3.54%

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)	11,803,750.30	24,591,213.00	24,591,213.00	24,591,213.00
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)	177,959,629.30	179,161,262.00	178,095,195.00	178,102,415.00
District's Projected Change in LCFF Revenue:		0.68%	-0.60%	0.00%
LCFF Revenue Standard:		1.93% to 3.93%	-100.04% to -98.04%	1.54% to 3.54%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The budget year LCFF revenue is based on the State budget assumptions and the future decrease and subsequent increase in Gap funding.

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)	117,468,827.56	137,577,120.13	85.4%
Second Prior Year (2014-15)	120,522,400.66	141,540,384.80	85.2%
First Prior Year (2015-16)	138,864,752.52	178,764,121.57	77.7%
	Historical Average Ratio:		82.8%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.8% to 85.8%	79.8% to 85.8%	79.8% to 85.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		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)	148,709,618.00	182,966,467.00	81.3%	Met
1st Subsequent Year (2017-18)	151,654,738.00	177,554,738.00	85.4%	Met
2nd Subsequent Year (2018-19)	154,306,502.00	178,206,502.00	86.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Per LCAP, the District has budgeted the higher amount for capital outlay improvement project. This causes the change in the percentage of personnel vs. total expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.93%	-99.04%	2.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.07% to 12.93%	-109.04% to -89.04%	-7.46% to 12.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.07% to 7.93%	-104.04% to -94.04%	-2.46% to 7.54%

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)	8,320,541.20		
Budget Year (2016-17)	11,432,121.00	37.40%	Yes
1st Subsequent Year (2017-18)	11,500,000.00	0.59%	Yes
2nd Subsequent Year (2018-19)	11,500,000.00	0.00%	No

Explanation:
(required if Yes)

Federal revenues are projected based on the Federal Budget Recommendations

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	39,864,377.90		
Budget Year (2016-17)	27,344,373.00	-31.41%	Yes
1st Subsequent Year (2017-18)	28,200,000.00	3.13%	Yes
2nd Subsequent Year (2018-19)	28,200,000.00	0.00%	No

Explanation:
(required if Yes)

State revenues are projected based on the State Budget Recommendations

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	16,544,989.12		
Budget Year (2016-17)	1,987,446.00	-88.11%	Yes
1st Subsequent Year (2017-18)	1,277,627.00	-35.06%	Yes
2nd Subsequent Year (2018-19)	1,277,627.00	0.00%	No

Explanation:
(required if Yes)

One Time funding payment received in 2015-16 and will not be received in future years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	25,893,280.74		
Budget Year (2016-17)	12,360,068.00	-52.27%	Yes
1st Subsequent Year (2017-18)	12,500,000.00	1.13%	Yes
2nd Subsequent Year (2018-19)	11,500,000.00	-8.00%	Yes

Explanation:
(required if Yes)

Textbook adoption and other one time purchases due to Discretionary funding received in FY 15-16

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

First Prior Year (2015-16)	20,530,478.05		
Budget Year (2016-17)	22,017,977.00	7.25%	No
1st Subsequent Year (2017-18)	18,300,000.00	-16.89%	Yes
2nd Subsequent Year (2018-19)	17,500,000.00	-4.37%	Yes

Explanation:
(required if Yes)

Discretionary funding and other one time funding received in FY2015-16, Reductions made in future years.

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)	64,729,908.22		
Budget Year (2016-17)	40,743,940.00	-37.06%	Not Met
1st Subsequent Year (2017-18)	40,977,627.00	0.57%	Not Met
2nd Subsequent Year (2018-19)	40,977,627.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	46,423,758.79		
Budget Year (2016-17)	34,378,045.00	-25.95%	Not Met
1st Subsequent Year (2017-18)	30,800,000.00	-10.41%	Not Met
2nd Subsequent Year (2018-19)	29,000,000.00	-5.84%	Met

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

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

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

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

Federal revenues are projected based on the Federal Budget Recommendations

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

State revenues are projected based on the State Budget Recommendations

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

One Time funding payment received in 2015-16 and will not be received in future years

- 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)

Textbook adoption and other one time purchases due to Discretionary funding received in FY 15-16

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

Discretionary funding and other one time funding received in FY2015-16, Reductions made in future years.

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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

235,723,510.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
235,723,510.00	7,071,705.30	4,927,959.73	4,927,959.73

Budgeted Contribution *
to the Ongoing and Major
Maintenance Account

Status

- d. OMMA/RMA Contribution

6,003,593.00	Met
--------------	-----

* 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)	5,900,000.00	6,400,000.00	7,200,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	27,821,091.71	5,226,456.67	9,922,031.15
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	33,721,091.71	11,626,456.67	17,122,031.15
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	192,804,796.19	211,123,325.81	244,251,906.08
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)	192,804,796.19	211,123,325.81	244,251,906.08
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	17.5%	5.5%	7.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.8%	1.8%	2.3%

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)	13,120,834.07	149,396,701.13	N/A	Met
Second Prior Year (2014-15)	(402,652.52)	163,404,722.80	0.2%	Met
First Prior Year (2015-16)	(1,091,037.80)	198,597,241.38	0.5%	Met
Budget Year (2016-17) (Information only)	(15,978,664.00)	186,717,956.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2013-14)	28,571,691.71	34,834,681.61		N/A	Met
Second Prior Year (2014-15)	45,247,861.74	47,955,925.34		N/A	Met
First Prior Year (2015-16)	42,280,344.00	47,553,280.47		N/A	Met
Budget Year (2016-17) (Information only)	46,462,242.67				

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):	18,184	17,821	17,464
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - 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)	235,723,510.00	230,682,726.00	230,163,480.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	235,723,510.00	230,682,726.00	230,163,480.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,071,705.30	6,920,481.78	6,904,904.40
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)	7,071,705.30	6,920,481.78	6,904,904.40

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00		
7,200,000.00	7,200,000.00	7,200,000.00
4,131,584.00	4,131,584.00	4,131,584.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
11,331,584.00	11,331,584.00	11,331,584.00
4.81%	4.91%	4.92%
7,071,705.30	6,920,481.78	6,904,904.40
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)	(15,634,913.83)			
Budget Year (2016-17)	(18,928,272.00)	3,293,358.17	21.1%	Not Met
1st Subsequent Year (2017-18)	(17,000,000.00)	(1,928,272.00)	-10.2%	Not Met
2nd Subsequent Year (2018-19)	(17,000,000.00)	0.00	0.0%	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)	19,833,120.00			
Budget Year (2016-17)	3,751,489.00	(16,081,631.00)	-81.1%	Not Met
1st Subsequent Year (2017-18)	3,800,000.00	48,511.00	1.3%	Met
2nd Subsequent Year (2018-19)	3,800,000.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in contribution due to the increase in the contribution to the Routine Restricted Maintenance Account and Special Education

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

FY15-16 Transfers out includes transfers to Debt Service Fund for proceeds from legal settlements.

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

Project Information:
(required if 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)

Increase in long term debt payments due to COPS payments

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

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

Self-insurance Fund Governmental Fund

6,033,500

4. OPEB Liabilities

Data must be entered.

- 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

39,694,093.00
31,772,890.00
Actuarial
Jul 26, 2015

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)
4,651,625.00	4,651,625.00	4,651,625.00
5,953,385.00	5,953,385.00	5,953,385.00
1,264,597.00	1,264,597.00	1,264,597.00
84	84	84

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:

Workers' Compensation

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

11,030,618.00

16,504.00

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)
2,170,823.00	2,170,823.00	2,170,823.00
3,753,447.00	3,753,447.00	3,753,447.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,142.0	1,142.0	1,142.0	1,142.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 10, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 10, 2016

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

Yes

If Yes, date of budget revision board adoption:

May 12, 2016

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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
14,161,255	14,161,255	14,161,255
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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
473,832	508,198	510,739
0.5%	0.5%	0.5%

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)
No	No	No
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	1,105.0	1,105.0	1,105.0	1,105.0

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.

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

286,804

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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
5,740,650	5,740,650	5,740,650
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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
160,708	169,768	170,617
0.5%	0.5%	0.5%

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	211.0	211.0	211.0	211.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

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)
Yes	Yes	Yes
866,543	0	0
4.0%	0.0%	0.0%

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)

**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)
No	No	No
2,953,674	2,953,674	2,953,674
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
97,660	97,660	97,660
0.5%	0.5%	0.5%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
60,000	60,000	60,000
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

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

Jun 02, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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)

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2016 Financial Reporting Software - 2016.1.0
5/25/2016 9:16:46 AM

19-73445-0000000

July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2016-17 Budget
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

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

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

SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.