

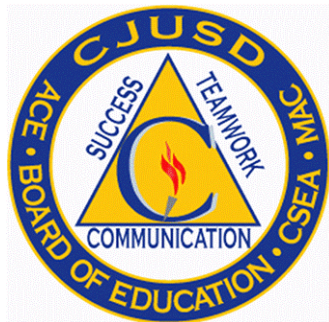
Colton Joint Unified School District

1212 Valencia Drive, Colton, California 92324-1798

ADOPTED BUDGET 2016-2017



Ruth Grimes Elementary



Presented to Governing Board June 23, 2016

Colton Joint Unified School District
2016-17 Adopted Budget Report and Multiyear Fiscal Projection

Public Hearing – June 16, 2016

Adoption – June 23, 2016

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the Enacted State Budget.

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education, and School Services of California. In addition, the Proposed Budget Report contains financial summaries, multi-year projections, and detailed financial state reports relating to the estimated financial activity for 2016-17 through 2018-19 specific to Colton Joint Unified School District.

Governor’s Revised State Budget Proposal “May Revision”

The Governor released his revised 2016-17 budget proposal on May 13, 2016 (May Revision), which contained \$626 million of new revenues to K-12 above what was provided for in the January proposed budget. \$338 million is in the form of one time funding, and \$288 million is provided on an ongoing basis. Although projected revenues declined overall in the latest budget projections for 2015-16, districts were insulated from the changes due to Proposition 98 minimum guarantee being based on growth in per-capita personal income (i.e. Test 2 year). However, for 2016-17 the Proposition 98 guarantee will be based on the growth in per-capita General Fund revenues plus five percent (i.e. Test 3 year), which means that the associated funding will be very sensitive to any changes in 2016-17 state revenue. *This results in some downside revenue risk that has been absent in previous years’ planning.*

Illustrated below are the major components of the May Revision:

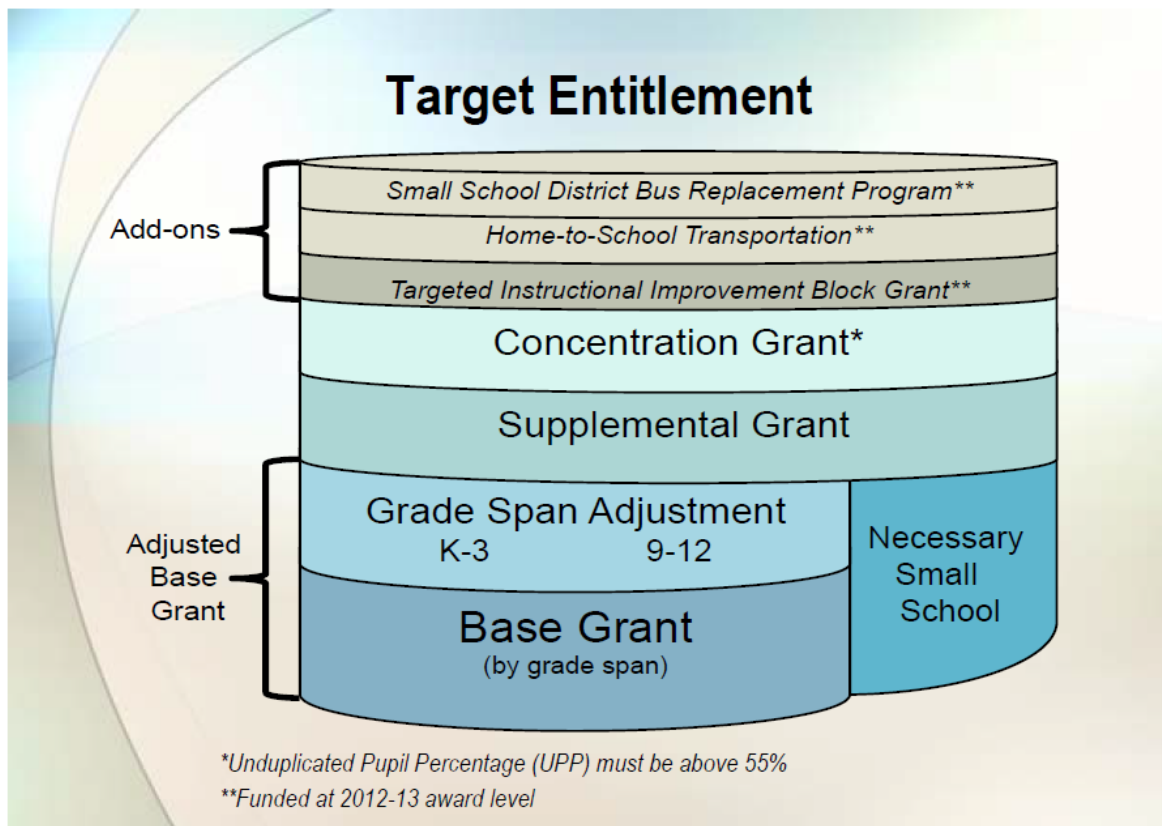
- The minimum guarantee for 2016-17 is projected to be \$71.9 billion
- Cost of Living Adjustment (COLA) is estimated to be zero instead of 0.47% as projected in January
- The Local Control Funding Formula (LCFF) gap funding estimates increased by an additional \$154 million from January to a total of \$2.98 billion with the May Revision.
 - The gap percentage for 2016-17 is now estimated at 54.84%
 - LCFF implementation through 2016-17 is now projected to be 95.7% complete
- Originally, the maintenance factor was estimated to be repaid by the end of 2015-16; however the maintenance factor is estimated to be \$155 million for 2015-16, and \$908 million for 2016-17
- \$100 million of one-time Proposition 98 funding to establish a bridge loan program. The loan program will provide temporary funding to address imminent health and safety issues

- \$1.4 billion of discretionary one-time Proposition 98 funding that is estimated to be approximately \$237 per student
- Maintains \$500 million of on-going funding (no increases) for the Adult Education Block Grant
- Increases the amount of Proposition 98 energy efficiency funds available to K-12 school districts by \$33.3 million to \$398.8 million for the 2016-17 year

Local Control Funding Formula Structure

Local Control Funding Formula: The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State’s commitment to ensuring that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as, the District’s ADA. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations:



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula’s calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade span base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (applied to supplemental and concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

The Department of Finance (DOF) released the following updates to the estimated gap factors and COLA percentages as of May 2016:

	Actual 2015-16	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19
LCFF Gap Funding Percentage	52.20%	54.84%	73.96%	41.22%
Annual COLA	1.02%	0.00%	1.11%	2.42%

Full implementation of the LCFF continues to be anticipated to occur by 2020-21. If the Enacted State Budget incorporates the Governor’s proposed May gap percentage of 54.84%, LCFF implementation through 2016-17 is projected to be 95.7% complete.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs’ unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

Local Control Accountability Plans: Effective 2013-14, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

K-3 Class Size Augmentation: The base grant for the K-3 grade span increases by an add-on of 10.40% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF, and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.
- Currently, the District has alternative language that allows site ratios not to exceed a 24:1 ratio.

Minimum Reserve Requirements

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Based on the May Revision, the trigger conditions under SB 858 will not be met in 2015-2016 and the reserve cap will not be implemented for 2016-17. However, public hearing requirements imposed by SB 858 are in effect. If proper public hearing requirements regarding reserves are not followed, a county office of education may have to conditionally approve or disapprove a district's 2016-2017 budget.

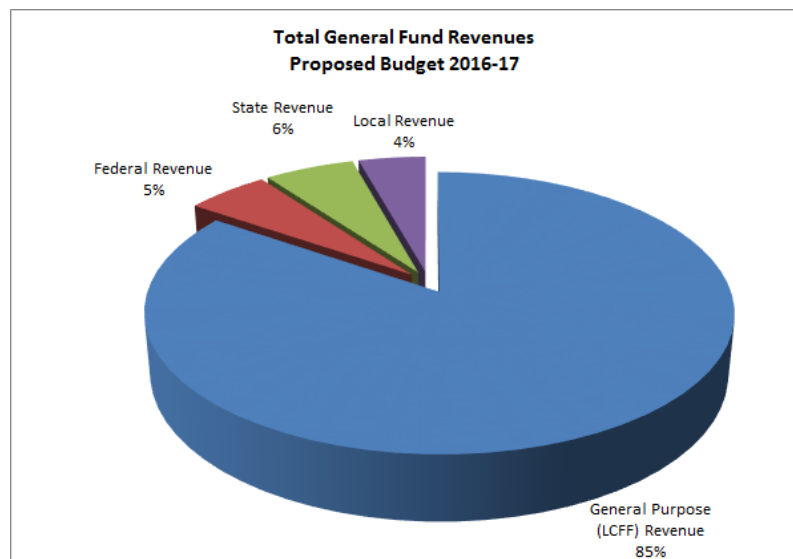
2016-17 Colton Joint Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 21,824 (excludes COE ADA of 67.38)
 - Estimate ADA to remain relatively consistent from 2014-15
- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 82.54%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA.
- ❖ One-Time Mandated Cost reimbursement is \$237 per ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	AMOUNT
General Purpose (LCFF) Revenue	\$216,330,443
Federal Revenue	\$13,730,588
State Revenue	\$14,845,433
Local Revenue	\$11,080,562
TOTAL	\$255,987,026



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets. Distribution of the temporary taxes in the Proposition 30 Education Protection Account (EPA) began in 2012-13 and is slated to continue through the 2018-19 fiscal year. The Department of Finance estimates 2016-17 EPA revenues to be \$7.622 billion; however, they begin to expire commencing in 2016:

- The 0.25% sales tax increase expires in 2016 (i.e., the 2016-17 fiscal year)
- The high-bracket personal income tax increase expires in 2018 (i.e., the 2018-19 fiscal year)

Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. While EPA dollars are part of and not in addition to State Aid for most school districts, the EPA funding is additional State Aid for Basic Aid districts. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for the 2015-16 & 2016-17 school years. Amounts will be revised throughout the year based on information received from the State.

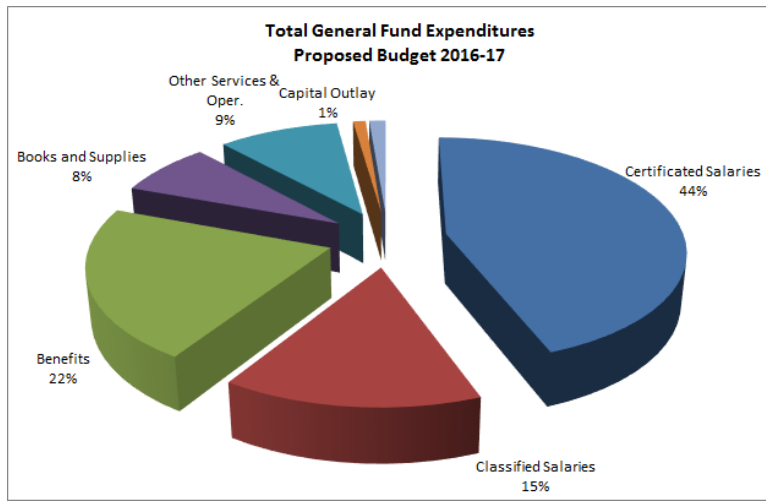
Education Protection Account (EPA)		
Unaudited Actual		
Fiscal Year Ending June 30, 2017	2015-16	2016-17
Actual EPA Revenues:		
Estimated EPA Funds	\$ 30,378,009	\$ 29,078,222
Actual EPA Expenditures:		
Certificated Instructional Salaries	\$ 30,378,009	\$ 29,078,222
Total	\$ 30,378,009	\$ 29,078,222

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits that comprise of approximately 79% of the District’s unrestricted budget, and approximately 83% of the total General Fund budget.

DESCRIPTION	AMOUNT
General Purpose (LCFF) Revenue	\$216,330,443
Federal Revenue	\$13,730,588
State Revenue	\$14,845,433
Local Revenue	\$11,080,562
TOTAL	\$255,987,026

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Resource	Estimated Actual 2015-16	Adopted Budget 2016-17
Restricted:		
33/65xx Special Education	11,322,263	14,026,789
8150 Routine Restricted Maintenance	7,221,325	7,221,325
Total Contributions	\$ 18,543,588	\$ 21,248,114

General Fund Summary

Due to one-time expenditures of \$11.9 million, and the loss of \$6 million of current year one-time revenue, the District’s 2016-17 General Fund Budget projects a total operating deficit of \$10,845,965 resulting in an estimated ending fund balance of \$18,143,677. The components of the District’s fund balance are as follows: revolving cash/stores/prepays - \$200,000; restricted programs - \$3,823,323; economic uncertainty - \$8,005,000; and unassigned / unappropriated of \$6,115,424. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in detail on the last page of the narrative.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2016-17 school year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2017.

Colton JUSD					
Other Funds of the District					
Fund Number and Description	Fund Balance July 1, 2015	Current Year Activity	Fund Balance June 30, 2016	Net Budget Activity	Fund Balance June 30, 2017
12 Child Development	\$236,298	\$80,656	\$316,954	(\$124,682)	\$192,272
13 Cafeteria	\$3,498,110	(\$124,704)	\$3,373,406	\$116,554	\$3,489,960
21 Bond Funds	\$12,505,342	(\$1,899,435)	\$10,605,907	(\$10,605,800)	\$107
25 Capital Facilities (Developer Fees)	\$13,276,724	\$940,781	\$14,217,505	(\$13,067,300)	\$1,150,205
35 County School Facilities	\$534,908	(\$530,873)	\$4,035	(\$3,413)	\$622
40 Special Reserve for Capital Outlay	\$0	\$1,698,650	\$1,698,650	\$3,698,650	\$5,397,300
51 Bond Interest & Redemption Fund	\$13,199,393	(\$6,325,000)	\$6,874,393	(\$6,325,000)	\$549,393
52 Community Facility District	\$13,849,692	\$82,547	\$13,932,239	(\$5,817,417)	\$8,114,822
67 Self Insurance Fund	\$3,578,490	\$1,468,787	\$5,047,277	\$1,047,751	\$6,095,028

* District is assumed to continue funding Deferred Maintenance at the current level.

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that Districts may utilize as planning factors:

<i>Planning Factor</i>	<i>Fiscal Year</i>			
	2015-16	2016-17	2017-18	2018-19
COLA (DOF)	1.02%	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	52.20%	54.84%	73.96%	41.22%
STRS Employer Rates	10.73%	12.58%	14.43%	16.28%
PERS Employer Rates (PERS Board / Actuary)	11.847%	13.888%	15.50%	17.10%
Lottery – unrestricted per ADA*	\$140	\$140	\$140	\$140
Lottery – Prop. 20 per ADA*	\$41	\$41	\$41	\$41
Mandated Cost per ADA / One Time Allocations (DOF)	\$529	\$237	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$28	\$28	\$28
Mandate Block Grant for Districts: 9-12 per ADA	\$56	\$56	\$56	\$56
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$14	\$14	\$14
Mandate Block Grant for Charters: 9-12 per ADA	\$42	\$42	\$42	\$42
Educator Effectiveness Funding	\$1,466 per Cert. FTE	\$0	\$0	\$0
Routine Restricted Maintenance Account <i>* Percentage of total general fund expenditures</i> <i>(Note: if the school facility bond proposition on the November 2016 ballot passes, the RRMA requirement will revert to 3% for all LEAs)</i>	Lesser of: 3%* or 2014-15 Amount	Lesser of: 3%* or 2014-15 Amount	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*
<i>* Lottery funding will no longer include the 2007-08 ROP and Adult Education ADA in 2015-16 and beyond.</i>				

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

As noted above, the Department of Finance (DOF) released the following estimated COLA percentages. Illustrated below is a comparison of the estimated gap funding factors for DOF & School Services of California (SSC):

<i>Description</i>	2015-16	2016-17	2017-18	2018-19
COLA (DOF & SSC)	1.02%	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	52.20%	54.84%	73.96%	41.22%
LCFF Gap Funding Percentage (SSC)	52.20%	54.84%	19.30%	34.25%

The District anticipates enrollment to slightly decrease. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per Department of Finance's recommendations.

State revenue is estimated to decrease for 2016-17 primarily due to removing one-time discretionary mandated cost revenue, and remain constant thereafter. Local revenue for 2016-17 is estimated to remain the same and stay constant thereafter. Increase of contributions to restricted programs is primarily due to accounting for increased costs associated with salary step costs, contributing additional funds to the Special Education program due to the loss of local revenue, and increased RMA contributions.

Expenditure Assumptions:

Salary changes from 2016-17 encompass step & column increases, as well as, increases in health & welfare, and increased costs in STRS & PERS.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. As illustrated below, employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Approved	2018-19 Approved	2019-20 Approved	2020-21 Approved
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

Illustrated below are the actual CalPERS rates through 2016-17, and subsequent year projections:

CalPERS Actual and Projected Rates							
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Proposed	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	11.771%	11.847%	13.888%	15.50%	17.10%	18.60%	19.80%
Member (Pre-PEPRA)	7%	7%	7%	7%	7%	7%	7%
Member (Post-PEPRA)	6%	6%	6%	6%	6%	6%	6%

Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Books & Supplies are expected to increase for 2016-17 due to the purchase a new ELA Textbook Adoption. Services are estimated to increase primarily due to proportionate increases in supplemental expenditures. Increase of other outgo relates to increased contribution to

Deferred Maintenance Fund. Capital Outlay is expected to increase due to increase in additional transportation cost.

Estimated Ending Fund Balances:

During 2017-18, the District estimates that the General Fund is projected to deficit spend by \$3,899,168 resulting in an ending General Fund balance of approximately \$14.2 million. After reservations, assignments, and restrictions, the 2016-17 unassigned / unappropriated fund balance is estimated to be approximately \$6.1 million.

During 2018-19, the District estimates that the General Fund is projected to deficit spend by \$4,099,109 resulting in an ending General Fund balance of approximately \$10.1 million. After reservations, assignments, and restrictions, the 2017-18 unassigned / unappropriated fund balance is estimated to be approximately \$1.9 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the state mandated reserve of 3% of total general fund outgo are reserved for the following activities

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:				
Objects 9780/9789/9790:		2016-17 Budget	2017-18 MYP	2018-19 MYP
Fund 01:	General Fund (3% REU and Non-spendable reserves)	\$8,205,000	\$8,109,500	\$8,205,400
Fund 01:	Assigned and Unassigned Fund Balance	\$14,120,424	\$6,135,009	\$1,940,000
	Total Assigned and Unassigned Ending Fund Balances	\$22,325,424	\$14,244,509	\$10,145,400
	District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
	General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$266,832,991	\$263,649,544	\$266,844,757
	Less District Minimum Reserve for Economic Uncertainties	\$8,004,990	\$7,909,486	\$8,005,343
	Remaining Balance to Substantiate Need	\$14,320,434	\$6,335,023	\$2,140,057
Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:				
Fund	Description of Reason	2016-17 Budget	2017-18 MYP	2018-19 MYP
01	Non-spendable reserves	200,000	200,000	200,000
01	Unbudgeted One-Time Mandated Cost Funds	\$0	\$0	\$0
01	Additional reserve for benefit increases, stability, future downturn	\$10,221,000	\$7,909,000	\$8,005,000
01	Cover 2017-18 Projected Deficit Spending	\$3,899,168		\$0
01	Cover 2018-19 Projected Deficit Spending		\$4,099,109	
01	Shortfall in Reserves	\$266	(\$5,873,086)	(\$6,064,943)
	Total of Substantiated Needs	\$14,320,434	\$6,335,023	\$2,140,057

Conclusion:

The projected budget and multi-year projections support that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Colton Joint Unified School District expects to receive an approved budget from the County Office of Education. Administration is confident that the District will be able to maintain an economic uncertainty reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Colton Joint Unified School District
Proposed Budget 2016-17 and MYP

	Estimated Actuals 2015-16			Proposed Budget 2016-17			Projection 2017-18			Projection 2018-19		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue												
General Purpose	203,415,652	0	203,415,652	216,330,443	0	216,330,443	225,402,593	0	225,402,593	228,397,865	0	228,397,865
Federal Revenue	354,000	13,954,226	14,308,226	1,408,246	12,322,342	13,730,588	1,408,246	12,322,342	13,730,588	1,408,246	12,322,342	13,730,588
State Revenue	15,706,845	5,771,348	21,478,193	9,140,285	5,705,148	14,845,433	3,831,485	5,705,148	9,536,633	3,831,485	5,705,148	9,536,633
Local Revenue	750,478	10,536,098	11,286,576	711,113	10,369,449	11,080,562	711,113	10,369,449	11,080,562	711,113	10,369,449	11,080,562
Total Revenue	220,226,975	30,261,672	250,488,647	227,590,087	28,396,939	255,987,026	231,353,437	28,396,939	259,750,376	234,348,709	28,396,939	262,745,648
Expenditures												
Certificated Salaries	97,724,408	16,441,758	114,166,166	99,746,003	16,153,205	115,899,208	101,206,303	16,411,705	117,618,008	102,825,603	16,670,205	119,495,808
Classified Salaries	25,842,970	8,379,687	34,222,657	29,938,907	8,713,962	38,652,869	30,388,007	8,827,262	39,215,269	30,783,007	8,940,562	39,723,569
Benefits	41,834,075	8,479,407	50,313,482	47,353,836	9,102,751	56,456,587	50,613,636	9,470,051	60,083,687	54,731,836	9,984,217	64,716,053
Books and Supplies	9,999,354	5,885,660	15,885,014	16,710,233	3,137,808	19,848,041	8,880,233	3,137,808	12,018,041	8,880,233	3,137,808	12,018,041
Other Services & Oper. Expenses	16,382,404	7,760,007	24,142,410	17,065,558	7,851,362	24,916,920	16,065,558	11,674,615	27,740,173	16,065,558	7,851,362	23,916,920
Capital Outlay	805,696	371,278	1,176,974	1,853,852	735,143	2,588,995	68,852	735,143	803,995	68,852	735,143	803,995
Other Outgo 7xxx	3,064,725	0	3,064,725	3,364,725	0	3,364,725	3,364,725	0	3,364,725	3,364,725	0	3,364,725
Transfer of Indirect 73xx	(1,871,534)	1,096,248	(775,286)	(2,455,176)	1,960,822	(494,354)	(2,455,176)	1,960,822	(494,354)	(2,455,176)	1,960,822	(494,354)
Total Expenditures	193,782,097	48,414,045	242,196,142	213,577,938	47,655,053	261,232,991	208,132,138	52,217,406	260,349,544	214,264,638	49,280,119	263,544,757
Deficit/Surplus	26,444,878	(18,152,373)	8,292,505	14,012,149	(19,258,114)	(5,245,965)	23,221,299	(23,820,467)	(599,168)	20,084,071	(20,883,180)	(799,109)
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	(1,475,000)	(1,929,716)	(3,404,716)	(3,600,000)	(2,000,000)	(5,600,000)	(1,300,000)	(2,000,000)	(3,300,000)	(1,300,000)	(2,000,000)	(3,300,000)
Contributions to Restricted	(18,553,589)	18,553,589	0	(21,258,114)	21,258,114	0	(21,997,214)	21,997,214	0	(22,883,180)	22,883,180	0
Net increase (decrease) in Fund Balance	6,416,289	(1,528,500)	4,887,789	(10,845,965)	0	(10,845,965)	(75,915)	(3,823,253)	(3,899,168)	(4,099,109)	0	(4,099,109)
Beginning Balance	18,750,100	5,351,753	24,101,853	25,166,389	3,823,253	28,989,642	14,320,424	3,823,253	18,143,677	14,244,509	0	14,244,509
Ending Balance	25,166,389	3,823,253	28,989,642	14,320,424	3,823,253	18,143,677	14,244,509	0	14,244,509	10,145,400	0	10,145,400
Revolving/Stores/Prepays	200,000		200,000	200,000		200,000	200,000		200,000	200,000		200,000
Reserve for Econ Uncertainty (3%)	7,368,100		7,368,100	8,005,000		8,005,000	7,909,500		7,909,500	8,005,400		8,005,400
Assignment for Def Maint Tfr	2,000,000		2,000,000	0		0	0		0	0		0
Restricted Programs	3,823,253		3,823,253	3,823,253		3,823,253	3,823,253		3,823,253	3,823,253		3,823,253
Unappropriated Fund Balance	15,598,289	0	15,598,289	6,115,424	0	6,115,424	6,135,009	0	6,135,009	1,940,000	0	1,940,000
<i>Unappropriated Percent</i>			6.4%			2.3%			2.4%			0.7%

Notes:

Colton Joint Unified School District
Proposed Budget 2016-17 and MYP

- ¹ LCFF Funding increase based on May Revise COLAs, gap funding
- ² Includes \$528/ADA One-Time funding in 2015-16 and \$237/ADA estimated One-Time funding in 2016-17, removed in 2017-18
- ³ Decrease of remaining CTE funding in 2017-18
- ⁴ Projections include step and column movement of 1.6% certificated and 1.3% classified.
- ⁵ Projection includes estimated increases in state pension percentages for both STRS & PERS, and increased statutory benefits on step increases
- ⁶ Additional contributions to restricted programs primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS).
- ⁷ Amount of targeted On-Going reductions needed to eliminate deficit spending and obtain a positive fund balance in 2017-18
- ⁸ One-time estimated budget savings, totaling \$495,000, removed from 2015-16 Estimated Actual expenditures.
- ⁹ Beginning in 2016-17, transportation costs are budgeted and tracked in an unrestricted resource. Classified salaries and benefits, fuel and supply costs increased in unrestricted and decreased in restricted, offset by a decrease in contributions to restricted programs of just over \$2M.
- ¹⁰ Restricted State Revenue and Benefits both decreased \$2.7M due to new GASB 68 requirements and year-end booking of STRS in lieu costs.

Colton Joint USD

2016-17 Proposed Budget

Combined General Fund ¹

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	189,587,747	-	189,587,747
Property Taxes & Misc. Local	26,742,696	-	26,742,696
Total General Purpose	216,330,443	-	216,330,443
Federal Revenues	1,408,246	12,322,342	13,730,588
Other State Revenues	9,140,285	5,705,148	14,845,433
Other Local Revenues	711,113	10,369,449	11,080,562
TOTAL - REVENUES	227,590,087	28,396,939	255,987,026
EXPENDITURES			
Certificated Salaries	99,746,003	16,153,205	115,899,208
Classified Salaries	29,938,907	8,713,962	38,652,869
Employee Benefits (All)	47,353,836	9,102,751	56,456,587
Books & Supplies	16,710,233	3,137,808	19,848,041
Other Operating Expenses (Services)	17,065,558	7,851,362	24,916,920
Capital Outlay	1,853,852	735,143	2,588,995
Other Outgo	3,364,725	-	3,364,725
Direct Support/Indirect Costs	(2,455,176)	1,960,822	(494,354)
TOTAL - EXPENDITURES	213,577,938	47,655,053	261,232,991
EXCESS (DEFICIENCY)	14,012,149	(19,258,114)	(5,245,965)
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	(3,600,000)	(2,000,000)	(5,600,000)
Contributions (to Restricted Programs)	(21,258,114)	21,258,114	-
TOTAL - OTHER SOURCES/USES	(24,858,114)	19,258,114	(5,600,000)
FUND BALANCE INCREASE (DECREASE)	(10,845,965)	-	(10,845,965)
FUND BALANCE			
Beginning Fund Balance	25,166,389	3,823,253	28,989,642
Ending Balance, June 30	14,320,424	3,823,253	18,143,677

Change Between Years	Unrestricted Changes to Budget 2016-17	Unrestricted Projection Changes 2017-18
<u>Revenue Changes</u>		
LCFF Funding	\$12,915,000	\$9,072,000
One-Time Mandated Cost Revenue	(\$6,567,000)	(\$5,309,000)
Contributions to Restricted Programs	(\$2,705,000)	(\$739,000)
Other Local and State Revenue Changes	\$1,015,000	\$0
	<u>\$4,658,000</u>	<u>\$3,024,000</u>
<u>Expenditure Changes</u>		
Step/Column	\$1,900,000	\$1,985,000
STRS/PERS Additional Costs	\$2,456,000	\$2,362,000
Est Health & Welfare Increase	\$1,700,000	\$1,338,000
Other Personnel Changes	\$5,582,000	(\$516,000)
Materials and Supplies, one-time textbooks	\$6,711,000	(\$7,830,000)
One-time Capital/Other Projects	\$6,100,000	(\$6,100,000)
Other Expenditure Changes/Carryover	(\$4,652,000)	\$3,315,000
	<u>\$19,797,000</u>	<u>(\$5,446,000)</u>
<u>Transfers In/Out - to Def Maint, Dev Fees</u>		
	(\$2,125,000)	\$2,300,000
Net Change to Unrestricted GF Budget	<u>(\$17,264,000)</u>	<u>\$10,770,000</u>

Colton Joint USD

Changes to Revenue and Spending Between Years

	Unrestricted	Restricted	Total
Fund Balance June 30, 2016	25,166,389	3,823,253	28,989,642
Deficit Spending 2016-17	(10,845,965)	0	(10,845,965)
Budgeted Fund Balance June 30, 2017	14,320,424	3,823,253	18,143,677
Changes to Budget per MYP:			
Revenue Changes -			
Reverse One-Time Mandated Cost Revenue (\$237/ADA)	(5,308,800)		(5,308,800)
Additional LCFF/Property Taxes	9,072,150		9,072,150
Other Revenue Changes	-		-
Total Revenue Changes	3,763,350	-	3,763,350
Expenditure Changes:			
step/column (1.85%, 1.5%)	2,692,400	438,900	3,131,300
Additional STRS contributions (incr 1.85%)	1,845,300	161,200	2,006,500
Additional PERS Contribution (incr 1.6%)	479,000	139,000	618,000
Health and Welfare	1,337,500		
Remove one-time transfers to other funds	(2,300,000)		(2,300,000)
Remove One-Time Texts, Capital Projects	(9,000,000)		(9,000,000)
Budget Carryover/Savings	(2,800,000)	3,823,253	1,023,253
Total Expenditure Changes	(7,745,800)	4,562,353	4,479,053
Increased Contribution to Restricted Programs	(739,100)	739,100	-
Projected Deficit Spending 2017-18	(75,915)	(3,823,253)	(3,899,168)
Projected Fund Balance June 30, 2018	14,244,509	-	14,244,509
Changes to Budget per MYP:			
Revenue Changes -			
Additional LCFF/Property Taxes	2,995,272		2,995,272
Total Revenue Changes	2,995,272	-	2,995,272
Expenditure Changes:			
step/column (1.85%, 1.5%)	2,400,300	441,166	2,841,466
Additional STRS contributions (incr 1.85%)	1,872,300	303,600	2,175,900
Additional PERS Contribution (incr 1.6%)	489,900	141,200	631,100
Health and Welfare	1,370,000		
Remove Carryover		(3,823,253)	(3,823,253)
Total Expenditure Changes	6,132,500	(2,937,287)	1,825,213
Increased Contribution to Restricted Programs	(885,966)	885,966	-
Proposed Deficit Spending 2018-19	(4,099,109)	-	(4,099,109)
Projected Fund Balance June 30, 2019	10,145,400	-	10,145,400

District: Colton Joint USD

2016-17 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B)(1) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:				
Objects 9780/9789/9790:	2016-17 Budget	2017-18 MYP	2018-19 MYP	
Fund 01: General Fund (3% REU and Non-spendable reserves)	\$8,205,000	\$8,109,500	\$8,205,400	
Fund 01: Assigned and Unassigned Fund Balance	\$14,120,424	\$6,135,009	\$1,940,000	
Total Assigned and Unassigned Ending Fund Balances	\$22,325,424	\$14,244,509	\$10,145,400	
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%	
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$266,832,991	\$263,649,544	\$266,844,757	
Less District Minimum Reserve for Economic Uncertainties	\$8,004,990	\$7,909,486	\$8,005,343	
	Remaining Balance to Substantiate Need	\$6,335,023	\$2,140,057	
Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:				
Fund	Description of Reason	2016-17 Budget	2017-18 MYP	2018-19 MYP
01	Non-spendable reserves	200,000	200,000	200,000
01	Unbudgeted One-Time Mandated Cost Funds	\$0	\$0	\$0
01	Additional reserve for benefit increases, stability, future downturn	\$10,221,000	\$7,909,000	\$8,005,000
01	Cover 2017-18 Projected Deficit Spending	\$3,899,168		\$0
01	Cover 2018-19 Projected Deficit Spending		\$4,099,109	
01	Shortfall in Reserves	\$266	(\$5,873,086)	(\$6,064,943)
	Total of Substantiated Needs	\$14,320,434	\$6,335,023	\$2,140,057
	Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Note: Three months' payroll costs = \$16,800,000

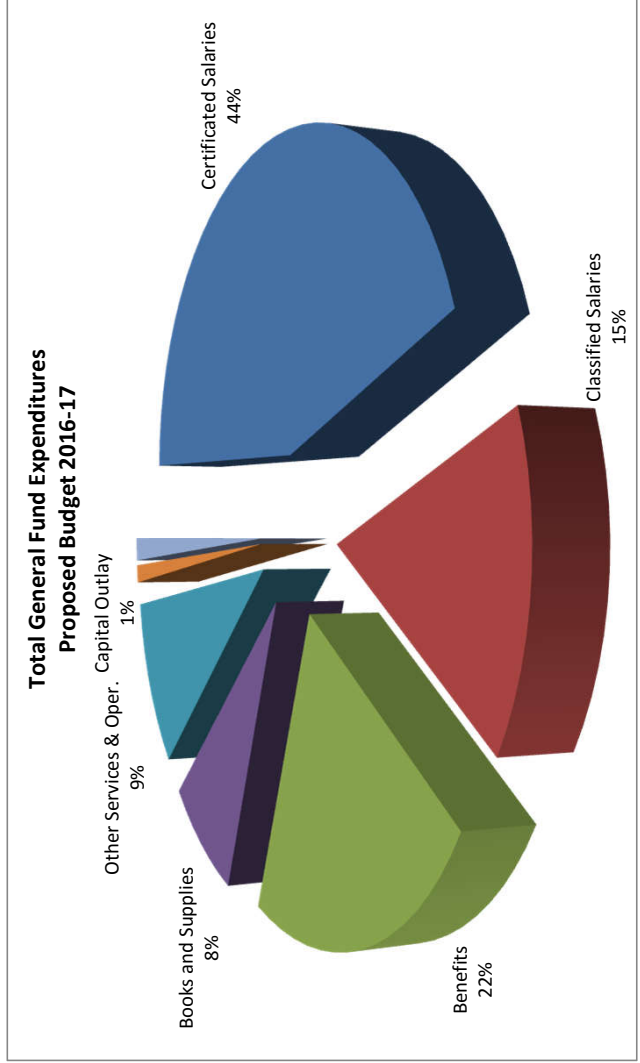
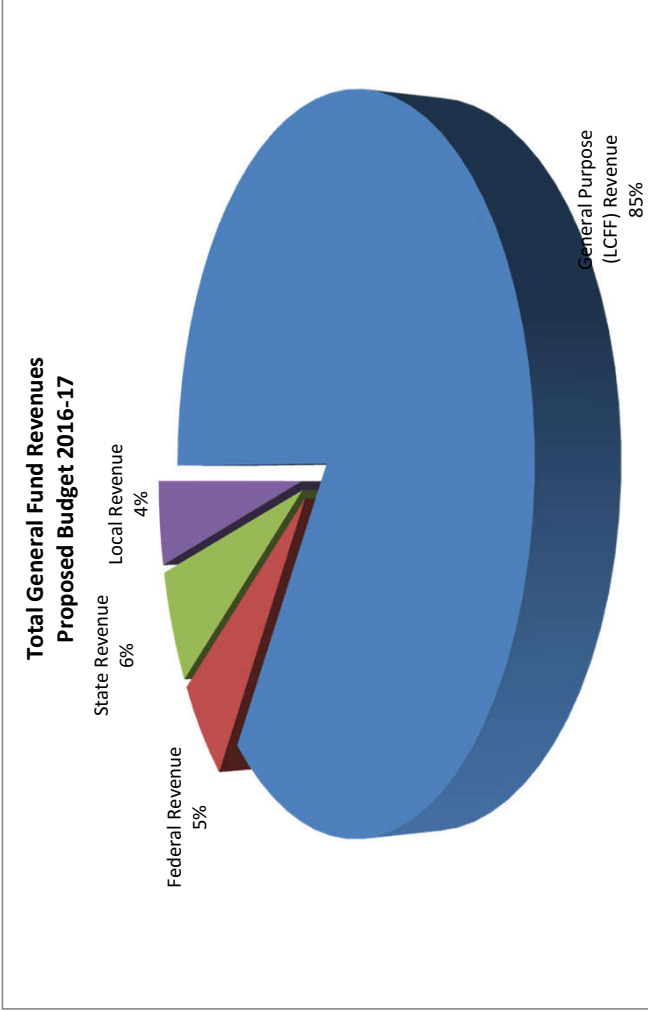
Colton JUSD

Other Funds of the District

Fund Number and Description	Fund Balance July 1, 2015	Current Year Activity	Fund Balance June 30, 2016	Net Budget Activity	Fund Balance June 30, 2017
12 Child Development	\$236,298	\$80,656	\$316,954	(\$124,682)	\$192,272
13 Cafeteria	\$3,498,110	(\$124,704)	\$3,373,406	\$116,554	\$3,489,960
21 Bond Funds	\$12,505,342	(\$1,899,435)	\$10,605,907	(\$10,605,800)	\$107
25 Capital Facilities (Developer Fees)	\$13,276,724	\$940,781	\$14,217,505	(\$13,067,300)	\$1,150,205
35 County School Facilities	\$534,908	(\$530,873)	\$4,035	(\$3,413)	\$622
40 Special Reserve for Capital Outlay	\$0	\$1,698,650	\$1,698,650	\$3,698,650	\$5,397,300
51 Bond Interest & Redemption Fund	\$13,199,393	(\$6,325,000)	\$6,874,393	(\$6,325,000)	\$549,393
52 Community Facility District	\$13,849,692	\$82,547	\$13,932,239	(\$5,817,417)	\$8,114,822
67 Self Insurance Fund	\$3,578,490	\$1,468,787	\$5,047,277	\$1,047,751	\$6,095,028

* District is assumed to continue funding Deferred Maintenance at the current level.

Total General Fund Revenues and Expenditures for Budget Year



EPA Calculations
Used for Non-Management Salaries and Benefits

Education Protection Account (EPA) Unaudited Actual Fiscal Year Ending June 30, 2017	2015-16	2016-17
Actual EPA Revenues:		
Estimated EPA Funds	\$ 30,378,009	\$ 29,078,222
Actual EPA Expenditures:		
Certificated Instructional Salaries	\$ 30,378,009	\$ 29,078,222
Total	\$ 30,378,009	\$ 29,078,222

Colton Joint USD
Programs Requiring Contribution

Resource	Estimated Actual 2015-16	Adopted Budget 2016-17
<u>Restricted:</u>		
33/65xx Special Education	11,322,263	14,026,789
8150 Routine Restricted Maintenance	7,221,325	7,221,325
<u>Other Funds:</u>		
Total Contributions	\$ 18,543,588	\$ 21,248,114

Colton Joint USD
LCFF Projections Combined General Fund
Through 2019-20

LCFF Calculator Universal Assumptions
Colton Joint Unified (67686) - 2016-17 LCFF PROJECTION (REVISED)

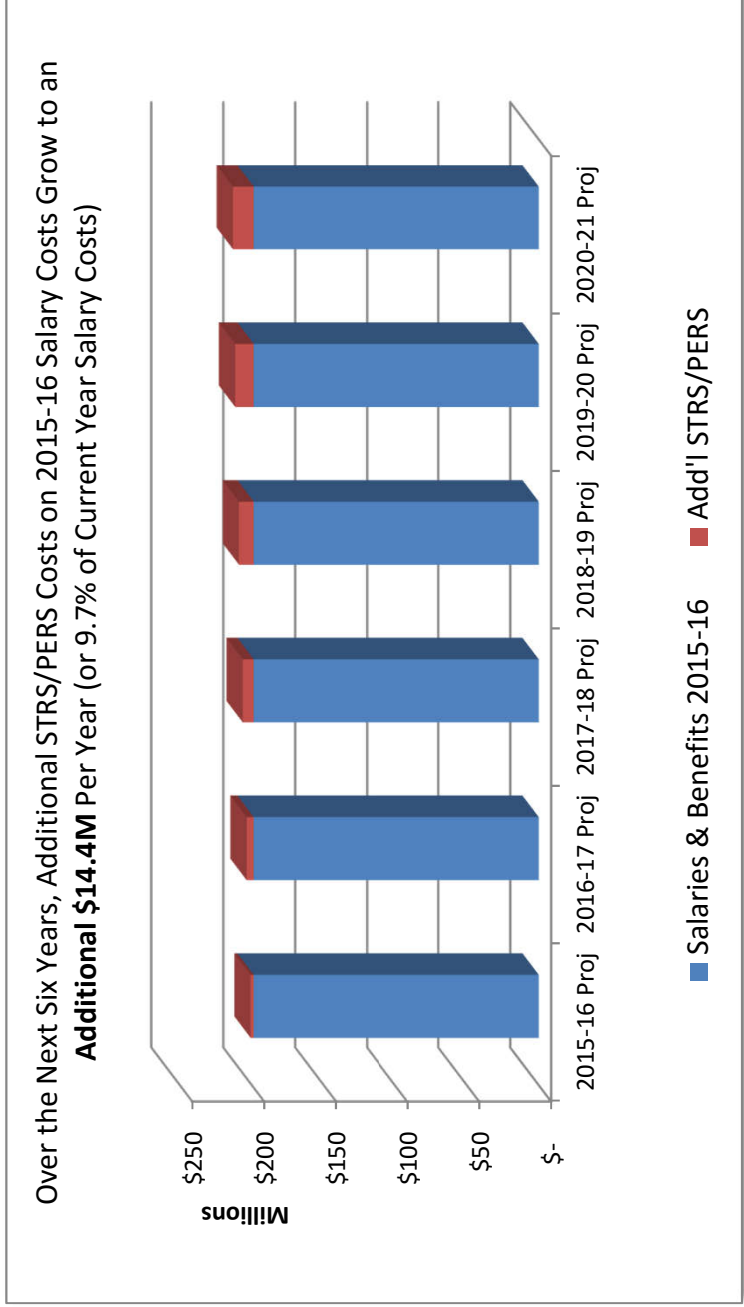
Summary of Funding										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Target	\$ 229,594,101	\$ 230,460,474	\$ 230,015,676	\$ 227,929,886	\$ 228,981,444	\$ 233,761,255	\$ 239,431,337	\$ 239,431,337		
Floor	142,203,833	152,485,237	174,367,089	202,244,673	215,237,780	224,636,741	227,917,764	236,571,347		
Applied Formula: Target or Floor										
Remaining Need after Gap <i>(informational only)</i>	76,901,954	54,457,779	26,600,025	11,599,442	3,578,850	5,363,389	2,859,972	2,859,990		
Current Year Gap Funding	10,488,314	23,517,458	29,048,562	14,085,771	10,164,814	3,761,125	8,653,601	-		
Total Phase-In Entitlement	\$ 152,692,147	\$ 176,002,695	\$ 203,415,651	\$ 216,330,444	\$ 225,402,594	\$ 228,397,866	\$ 236,571,365	\$ 236,571,347		

Components of LCFF By Object Code										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
8011 - State Aid	\$ 75,291,865	\$ 105,071,842	\$ 125,802,347	\$ 159,209,738	\$ 177,621,586	\$ 189,171,709	\$ 206,093,663	\$ 226,940,729	\$ 226,940,711	
8011 - Fair Share	-	-	-	-	-	-	-	-	-	
8311 & 8590 - Categoricals	23,667,497	-	-	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	25,033,710	25,038,358	31,677,633	30,378,009	29,078,222	26,600,249	12,673,566	-	-	
<i>Local Revenue Sources:</i>										
8021 to 8089 - Property Taxes	22,582,056	18,522,841	13,828,035	9,630,636	9,630,636	9,630,636	9,630,636	9,630,636	9,630,636	
8096 - In-Lieu of Property Taxes	(109)	(109)	(126)	(131)	-	-	-	-	-	
<i>Property Taxes net of in-lieu</i>	<i>16,020,969</i>	<i>22,581,947</i>	<i>18,522,715</i>	<i>13,827,904</i>	<i>9,630,636</i>	<i>9,630,636</i>	<i>9,630,636</i>	<i>9,630,636</i>	<i>9,630,636</i>	
TOTAL FUNDING	\$ 140,014,041	\$ 152,692,147	\$ 176,002,695	\$ 203,415,651	\$ 216,330,444	\$ 225,402,594	\$ 228,397,866	\$ 236,571,365	\$ 236,571,347	
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Phase-In Entitlement	\$ 152,692,147	\$ 176,002,695	\$ 203,415,651	\$ 216,330,444	\$ 225,402,594	\$ 228,397,866	\$ 236,571,365	\$ 236,571,347	\$ 236,571,347	
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 24,881,238	\$ 24,981,016	\$ 31,764,360	\$ 30,501,096	\$ 29,078,222	\$ 26,600,249	\$ 12,673,566	\$ -	\$ -	
<i>Change Between Years</i>				\$ 12,914,792	\$ 9,072,150	\$ 2,995,272	\$ 8,173,500	\$ -	\$ -	(18)

STRS and PERS Cost Increases Chew Up Much of Increases in Revenues

CalSTRS Rates per EC§ 22901.7 and 22950.5							
	2014-15 Actual	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	8.880%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
Member (2% at 60)	8.150%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.150%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%
<i>increase</i>		1.85%	1.85%	1.85%	1.85%	1.85%	0.97%

CalPERS Actual and Projected Rates							
	2014-15 Actual	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	11.771%	11.85%	13.89%	15.50%	17.10%	18.60%	19.80%
<i>Increase</i>		0.076%	2.04%	1.61%	1.60%	1.50%	1.20%



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: 1212 Valencia Drive, Colton CA 92324
Date: June 10, 2016

Place: 18829 Orange St., Bloomington CA
Date: June 16, 2016
Time: 06:00 PM

Adoption Date: June 23, 2016

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

Contact person for additional information on the budget reports:

Name: Dr. Frank Miranda

Telephone: 909-580-5000

Title: Acting Asst. Sup, Business Division

E-mail: frank_miranda@cjud.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 23, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 7,065,058.00
Less: Amount of total liabilities reserved in budget:	\$ 3,145,000.00
Estimated accrued but unfunded liabilities:	\$ 3,920,058.00

() 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: _____

For additional information on this certification, please contact:

Name: Dr. Frank Miranda

Title: Acting Asst, Sup, Business Division

Telephone: 909-580-5000

E-mail: frank_miranada@cjUSD.net

O I GENERAL FUND



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	203,415,652.00	0.00	203,415,652.00	216,330,443.00	0.00	216,330,443.00	6.3%
2) Federal Revenue		8100-8299	354,000.00	13,954,226.02	14,308,226.02	1,408,246.00	12,322,342.00	13,730,588.00	-4.0%
3) Other State Revenue		8300-8599	15,706,845.00	5,771,348.00	21,478,193.00	9,140,285.00	5,705,148.00	14,845,433.00	-30.9%
4) Other Local Revenue		8600-8799	750,478.00	10,536,098.00	11,286,576.00	711,113.00	10,369,449.00	11,080,562.00	-1.8%
5) TOTAL, REVENUES			220,226,975.00	30,261,672.02	250,488,647.02	227,590,087.00	28,396,939.00	255,987,026.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	97,724,407.59	16,441,758.05	114,166,165.64	99,746,002.93	16,153,205.00	115,899,207.93	1.5%
2) Classified Salaries		2000-2999	25,842,970.00	8,379,687.35	34,222,657.35	29,938,907.03	8,713,962.00	38,652,869.03	12.9%
3) Employee Benefits		3000-3999	41,834,075.00	8,479,406.59	50,313,481.59	47,353,836.00	9,102,750.87	56,456,586.87	12.2%
4) Books and Supplies		4000-4999	9,999,354.49	5,885,659.82	15,885,014.31	16,710,233.00	3,137,808.00	19,848,041.00	24.9%
5) Services and Other Operating Expenditures		5000-5999	16,382,403.78	7,760,006.60	24,142,410.38	17,065,558.00	7,851,362.00	24,916,920.00	3.2%
6) Capital Outlay		6000-6999	805,696.00	371,278.00	1,176,974.00	1,853,852.00	735,143.00	2,588,995.00	120.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,064,725.00	0.00	3,064,725.00	3,364,725.00	0.00	3,364,725.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,871,534.39)	1,096,248.39	(775,286.00)	(2,455,176.13)	1,960,822.13	(494,354.00)	-36.2%
9) TOTAL, EXPENDITURES			193,782,097.47	48,414,044.80	242,196,142.27	213,577,937.83	47,655,053.00	261,232,990.83	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			26,444,877.53	(18,152,372.78)	8,292,504.75	14,012,149.17	(19,258,114.00)	(5,245,964.83)	-163.3%
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	1,475,000.00	1,929,716.24	3,404,716.24	3,600,000.00	2,000,000.00	5,600,000.00	64.5%
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	(18,553,588.78)	18,553,588.78	0.00	(21,258,114.00)	21,258,114.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,028,588.78)	16,623,872.54	(3,404,716.24)	(24,858,114.00)	19,258,114.00	(5,600,000.00)	64.5%

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)			6,416,288.75	(1,528,500.24)	4,887,788.51	(10,845,964.83)	0.00	(10,845,964.83)	-321.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,750,099.28	5,351,753.26	24,101,852.54	25,166,388.03	3,823,253.02	28,989,641.05	20.3%
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)			18,750,099.28	5,351,753.26	24,101,852.54	25,166,388.03	3,823,253.02	28,989,641.05	20.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,750,099.28	5,351,753.26	24,101,852.54	25,166,388.03	3,823,253.02	28,989,641.05	20.3%
2) Ending Balance, June 30 (E + F1e)			25,166,388.03	3,823,253.02	28,989,641.05	14,320,423.20	3,823,253.02	18,143,676.22	-37.4%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,823,253.02	3,823,253.02	0.00	3,823,253.02	3,823,253.02	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,492,357.97	0.00	5,492,357.97	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,368,100.00	0.00	7,368,100.00	8,004,989.00	0.00	8,004,989.00	8.6%
Unassigned/Unappropriated Amount		9790	12,105,930.06	0.00	12,105,930.06	6,115,434.20	0.00	6,115,434.20	-49.5%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	159,209,715.00	0.00	159,209,715.00	177,621,585.00	0.00	177,621,585.00	11.6%
Education Protection Account State Aid - Current Year		8012	30,378,009.00	0.00	30,378,009.00	29,078,222.00	0.00	29,078,222.00	-4.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	128,748.00	0.00	128,748.00	128,748.00	0.00	128,748.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,941,894.00	0.00	11,941,894.00	11,941,894.00	0.00	11,941,894.00	0.0%
Unsecured Roll Taxes		8042	460,129.00	0.00	460,129.00	460,129.00	0.00	460,129.00	0.0%
Prior Years' Taxes		8043	32,762.00	0.00	32,762.00	32,762.00	0.00	32,762.00	0.0%
Supplemental Taxes		8044	195,820.00	0.00	195,820.00	195,820.00	0.00	195,820.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,349,224.00)	0.00	(3,349,224.00)	(3,349,224.00)	0.00	(3,349,224.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,417,799.00	0.00	4,417,799.00	220,507.00	0.00	220,507.00	-95.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			203,415,652.00	0.00	203,415,652.00	216,330,443.00	0.00	216,330,443.00	6.3%
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			203,415,652.00	0.00	203,415,652.00	216,330,443.00	0.00	216,330,443.00	6.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,582,899.00	3,582,899.00	0.00	3,612,634.00	3,612,634.00	0.8%
Special Education Discretionary Grants		8182	0.00	490,592.00	490,592.00	0.00	459,334.00	459,334.00	-6.4%
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	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		7,534,632.00	7,534,632.00		6,000,499.00	6,000,499.00	-20.4%
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		916,753.00	916,753.00		916,753.00	916,753.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		16,981.00	16,981.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		692,612.00	692,612.00		538,882.00	538,882.00	-22.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		199,707.00	199,707.00		217,949.00	217,949.00	9.1%
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	354,000.00	520,050.02	874,050.02	1,408,246.00	576,291.00	1,984,537.00	127.1%
TOTAL, FEDERAL REVENUE			354,000.00	13,954,226.02	14,308,226.02	1,408,246.00	12,322,342.00	13,730,588.00	-4.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,511,898.00	0.00	12,511,898.00	5,990,404.00	0.00	5,990,404.00	-52.1%
Lottery - Unrestricted and Instructional Materials		8560	3,117,947.00	957,351.00	4,075,298.00	3,072,881.00	899,915.00	3,972,796.00	-2.5%
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		1,537,500.00	1,537,500.00		1,537,500.00	1,537,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	77,000.00	3,276,497.00	3,353,497.00	77,000.00	3,267,733.00	3,344,733.00	-0.3%
TOTAL, OTHER STATE REVENUE			15,706,845.00	5,771,348.00	21,478,193.00	9,140,285.00	5,705,148.00	14,845,433.00	-30.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	126,000.00	0.00	126,000.00	126,000.00	0.00	126,000.00	0.0%
Interest		8660	150,300.00	0.00	150,300.00	150,300.00	0.00	150,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	469,178.00	20,000.00	489,178.00	429,813.00	20,000.00	449,813.00	-8.0%
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		8,516,098.00	8,516,098.00		8,349,449.00	8,349,449.00	-2.0%
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			750,478.00	10,536,098.00	11,286,576.00	711,113.00	10,369,449.00	11,080,562.00	-1.8%
TOTAL REVENUES			220,226,975.00	30,261,672.02	250,488,647.02	227,590,087.00	28,396,939.00	255,987,026.00	2.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	82,871,657.00	12,439,969.59	95,311,626.59	84,639,966.93	12,224,496.00	96,864,462.93	1.6%
Certificated Pupil Support Salaries		1200	4,936,896.21	2,599,890.76	7,536,786.97	5,059,943.00	2,476,928.00	7,536,871.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,046,508.38	534,812.93	9,581,321.31	9,350,034.00	530,986.00	9,881,020.00	3.1%
Other Certificated Salaries		1900	869,346.00	867,084.77	1,736,430.77	696,059.00	920,795.00	1,616,854.00	-6.9%
TOTAL, CERTIFICATED SALARIES			97,724,407.59	16,441,758.05	114,166,165.64	99,746,002.93	16,153,205.00	115,899,207.93	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,548,340.00	4,082,525.05	5,630,865.05	1,700,409.00	4,577,732.00	6,278,141.00	11.5%
Classified Support Salaries		2200	12,881,500.00	2,642,030.04	15,523,530.04	16,453,953.32	2,426,519.00	18,880,472.32	21.6%
Classified Supervisors' and Administrators' Salaries		2300	2,360,849.00	597,246.93	2,958,095.93	2,567,092.71	616,650.00	3,183,742.71	7.6%
Clerical, Technical and Office Salaries		2400	8,563,878.00	989,458.33	9,553,336.33	8,692,271.00	1,030,020.00	9,722,291.00	1.8%
Other Classified Salaries		2900	488,403.00	68,427.00	556,830.00	525,181.00	63,041.00	588,222.00	5.6%
TOTAL, CLASSIFIED SALARIES			25,842,970.00	8,379,687.35	34,222,657.35	29,938,907.03	8,713,962.00	38,652,869.03	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,512,314.00	1,698,895.25	12,211,209.25	12,632,264.00	2,006,519.00	14,638,783.00	19.9%
PERS		3201-3202	3,066,949.00	1,044,848.48	4,111,797.48	3,888,007.00	1,197,207.00	5,085,214.00	23.7%
OASDI/Medicare/Alternative		3301-3302	3,380,874.00	916,182.22	4,297,056.22	3,596,014.00	923,743.00	4,519,757.00	5.2%
Health and Welfare Benefits		3401-3402	20,972,534.00	4,048,061.48	25,020,595.48	23,263,589.00	4,198,437.00	27,462,026.00	9.8%
Unemployment Insurance		3501-3502	68,136.00	12,729.13	80,865.13	65,617.00	26,374.87	91,991.87	13.8%
Workers' Compensation		3601-3602	3,818,868.00	758,690.03	4,577,558.03	3,896,345.00	750,470.00	4,646,815.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,400.00	0.00	14,400.00	12,000.00	0.00	12,000.00	-16.7%
TOTAL, EMPLOYEE BENEFITS			41,834,075.00	8,479,406.59	50,313,481.59	47,353,836.00	9,102,750.87	56,456,586.87	12.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,390,247.00	1,759,100.00	5,149,347.00	6,389,959.00	459,100.00	6,849,059.00	33.0%
Books and Other Reference Materials		4200	295,941.00	263,342.19	559,283.19	138,038.00	85,038.00	223,076.00	-60.1%
Materials and Supplies		4300	4,708,496.88	3,286,263.63	7,994,760.51	8,233,876.00	2,285,706.00	10,519,582.00	31.6%
Noncapitalized Equipment		4400	1,604,669.61	576,954.00	2,181,623.61	1,948,360.00	307,964.00	2,256,324.00	3.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,999,354.49	5,885,659.82	15,885,014.31	16,710,233.00	3,137,808.00	19,848,041.00	24.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,903,652.12	1,903,652.12	0.00	2,279,073.00	2,279,073.00	19.7%
Travel and Conferences		5200	721,826.00	740,846.95	1,462,672.95	774,645.00	540,421.00	1,315,066.00	-10.1%
Dues and Memberships		5300	50,768.00	0.00	50,768.00	56,528.00	0.00	56,528.00	11.3%
Insurance		5400 - 5450	969,488.00	0.00	969,488.00	969,988.00	0.00	969,988.00	0.1%
Operations and Housekeeping Services		5500	5,014,573.00	56,565.94	5,071,138.94	5,296,817.00	21,930.00	5,318,747.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,615,572.58	1,203,752.00	4,819,324.58	4,270,755.00	1,104,451.00	5,375,206.00	11.5%
Transfers of Direct Costs		5710	(445,203.00)	445,203.00	0.00	(231,324.00)	231,324.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,028.00)	1,546.00	(27,482.00)	(64,919.00)	1,500.00	(63,419.00)	130.8%
Professional/Consulting Services and Operating Expenditures		5800	5,751,342.20	3,402,460.59	9,153,802.79	5,257,941.00	3,668,463.00	8,926,404.00	-2.5%
Communications		5900	733,065.00	5,980.00	739,045.00	735,127.00	4,200.00	739,327.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,382,403.78	7,760,006.60	24,142,410.38	17,065,558.00	7,851,362.00	24,916,920.00	3.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	145,806.00	145,806.00	1,100,000.00	46,143.00	1,146,143.00	686.1%
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	805,696.00	225,472.00	1,031,168.00	753,852.00	689,000.00	1,442,852.00	39.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			805,696.00	371,278.00	1,176,974.00	1,853,852.00	735,143.00	2,588,995.00	120.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	450,000.00	0.00	450,000.00	750,000.00	0.00	750,000.00	66.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	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	89,310.00	0.00	89,310.00	89,310.00	0.00	89,310.00	0.0%
Other Debt Service - Principal		7439	525,415.00	0.00	525,415.00	525,415.00	0.00	525,415.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,064,725.00	0.00	3,064,725.00	3,364,725.00	0.00	3,364,725.00	9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,096,248.39)	1,096,248.39	0.00	(1,960,822.13)	1,960,822.13	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(775,286.00)	0.00	(775,286.00)	(494,354.00)	0.00	(494,354.00)	-36.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,871,534.39)	1,096,248.39	(775,286.00)	(2,455,176.13)	1,960,822.13	(494,354.00)	-36.2%
TOTAL, EXPENDITURES			193,782,097.47	48,414,044.80	242,196,142.27	213,577,937.83	47,655,053.00	261,232,990.83	7.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	175,000.00	0.00	175,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,300,000.00	1,929,716.24	3,229,716.24	3,600,000.00	2,000,000.00	5,600,000.00	73.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,475,000.00	1,929,716.24	3,404,716.24	3,600,000.00	2,000,000.00	5,600,000.00	64.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,553,588.78)	18,553,588.78	0.00	(21,258,114.00)	21,258,114.00	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			(18,553,588.78)	18,553,588.78	0.00	(21,258,114.00)	21,258,114.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,028,588.78)	16,623,872.54	(3,404,716.24)	(24,858,114.00)	19,258,114.00	(5,600,000.00)	64.5%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	643,502.16	643,502.16
6230	California Clean Energy Jobs Act	143,325.00	143,325.00
6300	Lottery: Instructional Materials	285,227.22	285,227.22
6500	Special Education	550,325.87	550,325.87
6512	Special Ed: Mental Health Services	1,810,286.07	1,810,286.07
7400	Quality Education Investment Act	145,698.94	145,698.94
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	174,604.00	174,604.00
9010	Other Restricted Local	70,283.76	70,283.76
Total, Restricted Balance		<u>3,823,253.02</u>	<u>3,823,253.02</u>

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)	21,958.44	21,958.44	22,102.80	21,833.58	21,833.58	21,958.44
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,958.44	21,958.44	22,102.80	21,833.58	21,833.58	21,958.44
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	58.09	58.09	58.09	58.09	58.09	58.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	58.09	58.09	58.09	58.09	58.09	58.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,016.53	22,016.53	22,160.89	21,891.67	21,891.67	22,016.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

1 2 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,112,311.00	1,159,801.00	4.3%
3) Other State Revenue		8300-8599	1,419,106.00	1,267,723.00	-10.7%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			2,532,617.00	2,427,524.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	612,917.00	554,187.00	-9.6%
2) Classified Salaries		2000-2999	927,953.00	947,039.00	2.1%
3) Employee Benefits		3000-3999	653,146.00	735,407.00	12.6%
4) Books and Supplies		4000-4999	63,872.00	102,382.00	60.3%
5) Services and Other Operating Expenditures		5000-5999	142,781.00	104,337.00	-26.9%
6) Capital Outlay		6000-6999	27,492.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,000.00	15,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,400.00	93,854.00	15.3%
9) TOTAL, EXPENDITURES			2,524,561.00	2,552,206.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,056.00	(124,682.00)	-1647.7%
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)			8,056.00	(124,682.00)	-1647.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,297.98	244,353.98	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,297.98	244,353.98	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,297.98	244,353.98	3.4%
2) Ending Balance, June 30 (E + F1e)			244,353.98	119,671.98	-51.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	244,353.98	119,671.98	-51.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	1,112,311.00	1,159,801.00	4.3%
TOTAL, FEDERAL REVENUE			1,112,311.00	1,159,801.00	4.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,419,106.00	1,267,723.00	-10.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,419,106.00	1,267,723.00	-10.7%
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	1,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	0.00	-100.0%
TOTAL, REVENUES			2,532,617.00	2,427,524.00	-4.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	601,214.00	554,187.00	-7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,703.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			612,917.00	554,187.00	-9.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	501,852.00	493,523.00	-1.7%
Classified Support Salaries		2200	167,441.00	172,628.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	79,958.00	92,318.00	15.5%
Clerical, Technical and Office Salaries		2400	131,924.00	129,867.00	-1.6%
Other Classified Salaries		2900	46,778.00	58,703.00	25.5%
TOTAL, CLASSIFIED SALARIES			927,953.00	947,039.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,190.00	63,615.00	7.5%
PERS		3201-3202	103,798.00	130,405.00	25.6%
OASDI/Medicare/Alternative		3301-3302	77,090.00	80,987.00	5.1%
Health and Welfare Benefits		3401-3402	367,247.00	413,675.00	12.6%
Unemployment Insurance		3501-3502	754.00	765.00	1.5%
Workers' Compensation		3601-3602	45,067.00	45,960.00	2.0%
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			653,146.00	735,407.00	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,013.00	97,762.00	62.9%
Noncapitalized Equipment		4400	3,859.00	4,620.00	19.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,872.00	102,382.00	60.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,865.00	2,800.00	-2.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,119.00	51,938.00	15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,378.00	4,848.00	43.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,863.00	31,243.00	-58.3%
Professional/Consulting Services and Operating Expenditures		5800	8,811.00	6,879.00	-21.9%
Communications		5900	7,745.00	6,629.00	-14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,781.00	104,337.00	-26.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	27,492.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,492.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	15,000.00	15,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,000.00	15,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	81,400.00	93,854.00	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,400.00	93,854.00	15.3%
TOTAL, EXPENDITURES			2,524,561.00	2,552,206.00	1.1%

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%

13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,430,697.00	13,979,045.00	12.5%
3) Other State Revenue		8300-8599	1,067,429.00	820,000.00	-23.2%
4) Other Local Revenue		8600-8799	829,500.00	818,000.00	-1.4%
5) TOTAL, REVENUES			14,327,626.00	15,617,045.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,667,093.00	4,681,377.00	0.3%
3) Employee Benefits		3000-3999	2,152,722.00	2,240,688.00	4.1%
4) Books and Supplies		4000-4999	6,014,266.06	6,567,850.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	403,884.54	679,576.00	68.3%
6) Capital Outlay		6000-6999	695,478.40	930,500.00	33.8%
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	693,886.00	400,500.00	-42.3%
9) TOTAL, EXPENDITURES			14,627,330.00	15,500,491.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(299,704.00)	116,554.00	-138.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			175,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,704.00)	116,554.00	-193.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,498,109.65	3,192,367.65	-8.7%
b) Audit Adjustments		9793	(181,038.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,317,071.65	3,192,367.65	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,317,071.65	3,192,367.65	-3.8%
2) Ending Balance, June 30 (E + F1e)			3,192,367.65	3,308,921.65	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	40,000.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,127,367.65	3,308,921.65	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,430,697.00	13,979,045.00	12.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,430,697.00	13,979,045.00	12.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,067,429.00	820,000.00	-23.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,067,429.00	820,000.00	-23.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	800,000.00	800,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	4,000.00	-55.6%
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	20,500.00	14,000.00	-31.7%
TOTAL, OTHER LOCAL REVENUE			829,500.00	818,000.00	-1.4%
TOTAL, REVENUES			14,327,626.00	15,617,045.00	9.0%

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	3,936,593.00	4,041,018.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	400,500.00	370,645.00	-7.5%
Clerical, Technical and Office Salaries		2400	330,000.00	269,714.00	-18.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,667,093.00	4,681,377.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	474,174.45	538,221.00	13.5%
OASDI/Medicare/Alternative		3301-3302	316,824.58	318,320.00	0.5%
Health and Welfare Benefits		3401-3402	1,229,138.88	1,255,215.00	2.1%
Unemployment Insurance		3501-3502	2,137.60	2,114.00	-1.1%
Workers' Compensation		3601-3602	130,446.49	126,818.00	-2.8%
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			2,152,722.00	2,240,688.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	650,178.09	759,850.00	16.9%
Noncapitalized Equipment		4400	154,096.88	205,000.00	33.0%
Food		4700	5,209,991.09	5,603,000.00	7.5%
TOTAL, BOOKS AND SUPPLIES			6,014,266.06	6,567,850.00	9.2%

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	4,000.00	12,000.00	200.0%
Dues and Memberships		5300	13,434.20	14,000.00	4.2%
Insurance		5400-5450	400.00	0.00	-100.0%
Operations and Housekeeping Services		5500	67,570.00	175,000.00	159.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285,276.34	376,000.00	31.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,381.00)	7,076.00	-114.9%
Professional/Consulting Services and Operating Expenditures		5800	77,585.00	93,000.00	19.9%
Communications		5900	3,000.00	2,500.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			403,884.54	679,576.00	68.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	362,264.53	385,000.00	6.3%
Equipment Replacement		6500	333,213.87	545,500.00	63.7%
TOTAL, CAPITAL OUTLAY			695,478.40	930,500.00	33.8%
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	693,886.00	400,500.00	-42.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			693,886.00	400,500.00	-42.3%
TOTAL, EXPENDITURES			14,627,330.00	15,500,491.00	6.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	175,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			175,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			175,000.00	0.00	-100.0%

21 BUILDING FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,792.62	36,500.00	-41.9%
5) TOTAL, REVENUES			62,792.62	36,500.00	-41.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	243,422.72	247,498.00	1.7%
3) Employee Benefits		3000-3999	82,794.79	91,802.00	10.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,655.00	460,000.00	886.0%
6) Capital Outlay		6000-6999	1,589,355.75	9,843,000.00	519.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,962,228.26	10,642,300.00	442.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,899,435.64)	(10,605,800.00)	458.4%
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)			(1,899,435.64)	(10,605,800.00)	458.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,505,341.92	10,605,906.28	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,505,341.92	10,605,906.28	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,505,341.92	10,605,906.28	-15.2%
2) Ending Balance, June 30 (E + F1e)			10,605,906.28	106.28	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,795,383.12	83.12	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,810,523.16	23.16	-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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	62,792.62	36,500.00	-41.9%
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			62,792.62	36,500.00	-41.9%
TOTAL, REVENUES			62,792.62	36,500.00	-41.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	186,489.12	191,624.00	2.8%
Clerical, Technical and Office Salaries		2400	56,933.60	55,874.00	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			243,422.72	247,498.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,837.30	34,373.00	19.2%
OASDI/Medicare/Alternative		3301-3302	18,022.60	18,934.00	5.1%
Health and Welfare Benefits		3401-3402	28,511.95	30,946.00	8.5%
Unemployment Insurance		3501-3502	120.33	124.00	3.0%
Workers' Compensation		3601-3602	7,302.61	7,425.00	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,794.79	91,802.00	10.9%
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	15,000.00	15,000.00	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	31,655.00	445,000.00	1305.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,655.00	460,000.00	886.0%
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	1,589,355.75	9,811,000.00	517.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	32,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,589,355.75	9,843,000.00	519.3%
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			1,962,228.26	10,642,300.00	442.4%

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

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%

25 CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	795,316.68	564,200.00	-29.1%
5) TOTAL, REVENUES			795,316.68	564,200.00	-29.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	118,320.54	57,500.00	-51.4%
5) Services and Other Operating Expenditures		5000-5999	603,942.49	1,835,246.00	203.9%
6) Capital Outlay		6000-6999	1,061,989.44	14,038,754.00	1221.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,784,252.47	15,931,500.00	792.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(988,935.79)	(15,367,300.00)	1453.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,929,716.42	2,300,000.00	19.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,929,716.42	2,300,000.00	19.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			940,780.63	(13,067,300.00)	-1489.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,276,724.39	14,217,505.02	7.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,276,724.39	14,217,505.02	7.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,276,724.39	14,217,505.02	7.1%
2) Ending Balance, June 30 (E + F1e)					
			14,217,505.02	1,150,205.02	-91.9%
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	14,217,505.02	850,205.02	-94.0%
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	300,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,667.72	64,200.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	726,648.96	500,000.00	-31.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			795,316.68	564,200.00	-29.1%
TOTAL, REVENUES			795,316.68	564,200.00	-29.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,088.42	7,500.00	-91.8%
Noncapitalized Equipment		4400	27,232.12	50,000.00	83.6%
TOTAL, BOOKS AND SUPPLIES			118,320.54	57,500.00	-51.4%

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	354,396.00	372,246.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	25,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	249,546.49	1,438,000.00	476.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			603,942.49	1,835,246.00	203.9%
CAPITAL OUTLAY					
Land		6100	3,300.00	15,000.00	354.5%
Land Improvements		6170	33,141.14	2,682,000.00	7992.7%
Buildings and Improvements of Buildings		6200	1,025,548.30	11,341,754.00	1005.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,061,989.44	14,038,754.00	1221.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,784,252.47	15,931,500.00	792.9%

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	1,929,716.42	2,300,000.00	19.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,929,716.42	2,300,000.00	19.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,929,716.42	2,300,000.00	19.2%

35 SCHOOL FACILITY FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,919.76	105.00	-94.5%
5) TOTAL, REVENUES			1,919.76	105.00	-94.5%
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	532,793.01	3,518.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			532,793.01	3,518.00	-99.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(530,873.25)	(3,413.00)	-99.4%
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)			(530,873.25)	(3,413.00)	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,908.28	4,035.03	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,908.28	4,035.03	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,908.28	4,035.03	-99.2%
2) Ending Balance, June 30 (E + F1e)			4,035.03	622.03	-84.6%
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			4,035.03	622.03	-84.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,919.76	105.00	-94.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,919.76	105.00	-94.5%
TOTAL, REVENUES			1,919.76	105.00	-94.5%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	532,793.01	3,518.00	-99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			532,793.01	3,518.00	-99.3%
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			532,793.01	3,518.00	-99.3%

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

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

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,698,650.00	1,698,650.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,698,650.00	3,698,650.00	117.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,698,650.00	3,698,650.00	117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,698,650.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,698,650.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,698,650.00	New
2) Ending Balance, June 30 (E + F1e)			1,698,650.00	5,397,300.00	217.7%
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	1,698,650.00	3,397,300.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,000,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,000,000.00	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	1,698,650.00	1,698,650.00	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			1,698,650.00	1,698,650.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,698,650.00	3,698,650.00	117.7%

5 I BOND INTEREST AND REDEMPTION FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65,000.00	65,000.00	0.0%
4) Other Local Revenue		8600-8799	8,610,000.00	8,610,000.00	0.0%
5) TOTAL, REVENUES			8,675,000.00	8,675,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,000,000.00	15,000,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,000,000.00	15,000,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,325,000.00)	(6,325,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,325,000.00)	(6,325,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,199,393.29	6,874,393.29	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,199,393.29	6,874,393.29	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,199,393.29	6,874,393.29	-47.9%
2) Ending Balance, June 30 (E + F1e)			6,874,393.29	549,393.29	-92.0%
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			6,874,393.29	549,393.29	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	65,000.00	65,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,000.00	65,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,555,000.00	6,555,000.00	0.0%
Unsecured Roll		8612	975,000.00	975,000.00	0.0%
Prior Years' Taxes		8613	30,000.00	30,000.00	0.0%
Supplemental Taxes		8614	150,000.00	150,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	100,000.00	100,000.00	0.0%
Interest		8660	800,000.00	800,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,610,000.00	8,610,000.00	0.0%
TOTAL, REVENUES			8,675,000.00	8,675,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,000,000.00	5,000,000.00	0.0%
Bond Interest and Other Service Charges		7434	10,000,000.00	10,000,000.00	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)			15,000,000.00	15,000,000.00	0.0%
TOTAL, EXPENDITURES			15,000,000.00	15,000,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%

67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,525,938.00	3,602,327.00	-20.4%
5) TOTAL, REVENUES			4,525,938.00	3,602,327.00	-20.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,768.00	190,734.00	-0.5%
3) Employee Benefits		3000-3999	2,059,483.00	1,685,157.00	-18.2%
4) Books and Supplies		4000-4999	49,288.00	45,703.00	-7.3%
5) Services and Other Operating Expenses		5000-5999	2,056,612.00	1,932,982.00	-6.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,357,151.00	3,854,576.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,787.00	(252,249.00)	-249.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	1,300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,300,000.00	1,300,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,468,787.00	1,047,751.00	-28.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,952,866.77	4,843,163.77	-30.3%
b) Audit Adjustments		9793	(3,578,490.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,376.77	4,843,163.77	43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,374,376.77	4,843,163.77	43.5%
2) Ending Net Position, June 30 (E + F1e)			4,843,163.77	5,890,914.77	21.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,843,163.77	5,890,914.77	21.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
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	49,750.00	49,750.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,216,575.00	3,216,575.00	-23.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	259,613.00	336,002.00	29.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,525,938.00	3,602,327.00	-20.4%
TOTAL, REVENUES			4,525,938.00	3,602,327.00	-20.4%

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	55,740.00	51,164.00	-8.2%
Clerical, Technical and Office Salaries		2400	136,028.00	139,570.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			191,768.00	190,734.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,213.00	26,489.00	9.4%
OASDI/Medicare/Alternative		3301-3302	15,634.00	14,591.00	-6.7%
Health and Welfare Benefits		3401-3402	45,665.00	43,285.00	-5.2%
Unemployment Insurance		3501-3502	102.00	95.00	-6.9%
Workers' Compensation		3601-3602	6,131.00	5,722.00	-6.7%
OPEB, Allocated		3701-3702	1,967,738.00	1,594,975.00	-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			2,059,483.00	1,685,157.00	-18.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,288.00	44,703.00	-5.5%
Noncapitalized Equipment		4400	2,000.00	1,000.00	-50.0%
TOTAL, BOOKS AND SUPPLIES			49,288.00	45,703.00	-7.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,350.00	10,670.00	-13.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	213,464.00	232,246.00	8.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,000.00	200.00	-99.8%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,735,398.00	1,689,566.00	-2.6%
Communications		5900	400.00	200.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,056,612.00	1,932,982.00	-6.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,357,151.00	3,854,576.00	-11.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,300,000.00	1,300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,300,000.00	1,300,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,300,000.00	1,300,000.00	0.0%

COMMUNITY FACILITIES DISTRICT



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	366,554.14	407,000.00	11.0%
5) TOTAL, REVENUES			366,554.14	407,000.00	11.0%
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	13,585.60	50,000.00	268.0%
6) Capital Outlay		6000-6999	0.00	5,852,917.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	594,755.14	645,000.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			608,340.74	6,547,917.00	976.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(241,786.60)	(6,140,917.00)	2439.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	326,440.21	1,230,000.00	276.8%
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			326,440.21	1,230,000.00	276.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,653.61	(4,910,917.00)	-5901.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,471,856.76	4,936,238.37	235.4%
b) Audit Adjustments		9793	3,379,728.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,851,584.76	4,936,238.37	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,851,584.76	4,936,238.37	1.7%
2) Ending Balance, June 30 (E + F1e)			4,936,238.37	25,321.37	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,936,238.37	25,321.37	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	359,633.12	400,000.00	11.2%
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	6,921.02	7,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			366,554.14	407,000.00	11.0%
TOTAL, REVENUES			366,554.14	407,000.00	11.0%

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	13,585.60	50,000.00	268.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,585.60	50,000.00	268.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,852,917.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,852,917.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	386,587.83	415,000.00	7.3%
Other Debt Service - Principal		7439	208,167.31	230,000.00	10.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			594,755.14	645,000.00	8.4%
TOTAL, EXPENDITURES			608,340.74	6,547,917.00	976.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	326,440.21	1,230,000.00	276.8%
(a) TOTAL, INTERFUND TRANSFERS IN			326,440.21	1,230,000.00	276.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			326,440.21	1,230,000.00	276.8%

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	324,332.96	323,500.00	-0.3%
5) TOTAL, REVENUES			324,332.96	323,500.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			324,332.96	323,500.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	326,440.21	1,230,000.00	276.8%
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			(326,440.21)	(1,230,000.00)	276.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,107.25)	(906,500.00)	42918.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,526,250.61	7,524,143.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,526,250.61	7,524,143.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,526,250.61	7,524,143.36	0.0%
2) Ending Balance, June 30 (E + F1e)			7,524,143.36	6,617,643.36	-12.0%
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			7,524,143.36	6,617,643.36	-12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	310,701.27	310,000.00	-0.2%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	13,631.69	13,500.00	-1.0%
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			324,332.96	323,500.00	-0.3%
TOTAL, REVENUES			324,332.96	323,500.00	-0.3%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	326,440.21	1,230,000.00	276.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			326,440.21	1,230,000.00	276.8%
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)			(326,440.21)	(1,230,000.00)	276.8%

MULTIYEAR PROJECTIONS



Colton Joint Unified School District
Proposed Budget 2016-17 and MYP

	Estimated Actuals 2015-16		Proposed Budget 2016-17		Projection 2017-18		Projection 2018-19	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenue								
General Purpose	203,415,652	0	216,330,443	0	225,402,593	0	228,397,865	0
Federal Revenue	354,000	13,954,226	1,408,246	12,322,342	1,408,246	12,322,342	1,408,246	12,322,342
State Revenue	15,706,845	5,771,348	9,140,285	5,705,148	3,831,485	5,705,148	3,831,485	5,705,148
Local Revenue	750,478	10,536,098	711,113	10,369,449	711,113	10,369,449	711,113	10,369,449
Total Revenue	220,226,975	30,261,672	227,590,087	28,396,939	231,353,437	28,396,939	234,348,709	28,396,939
Expenditures								
Certificated Salaries	97,724,408	16,441,758	99,746,003	16,153,205	101,206,303	16,411,705	102,825,603	16,670,205
Classified Salaries	25,842,970	8,379,687	29,938,907	8,713,962	30,388,007	8,827,262	30,783,007	8,940,562
Benefits	41,834,075	8,479,407	47,353,836	9,102,751	50,613,636	9,470,051	54,731,836	9,984,217
Books and Supplies	9,999,354	5,885,660	16,710,233	3,137,808	8,880,233	3,137,808	8,880,233	3,137,808
Other Services & Oper. Expenses	16,382,404	7,760,007	17,065,558	7,851,362	16,065,558	11,674,615	16,065,558	7,851,362
Capital Outlay	805,696	371,278	1,853,852	735,143	68,852	735,143	68,852	735,143
Other Outgo 7xxx	3,064,725	0	3,364,725	0	3,364,725	0	3,364,725	0
Transfer of Indirect 73xx	(1,871,534)	1,096,248	(2,455,176)	1,960,822	(2,455,176)	1,960,822	(2,455,176)	1,960,822
Total Expenditures	193,782,097	48,414,045	213,577,938	47,655,053	208,132,138	52,217,406	214,264,638	49,280,119
Deficit/Surplus	26,444,878	(18,152,373)	14,012,149	(19,258,114)	23,221,299	(23,820,467)	20,084,071	(20,883,180)
Other Sources/(uses)	0	0	0	0	0	0	0	0
Transfers in/(out)	(1,475,000)	(1,929,716)	(3,600,000)	(2,000,000)	(1,300,000)	(2,000,000)	(1,300,000)	(2,000,000)
Contributions to Restricted	(18,553,589)	18,553,589	(21,258,114)	21,258,114	(21,997,214)	21,997,214	(22,883,180)	22,883,180
Net increase (decrease) in Fund Balance	6,416,289	(1,528,500)	(10,845,965)	0	(75,915)	(3,823,253)	(4,099,109)	0
Beginning Balance	18,750,100	5,351,753	25,166,389	3,823,253	14,320,424	3,823,253	14,244,509	0
Ending Balance	25,166,389	3,823,253	14,320,424	3,823,253	14,244,509	0	10,145,400	0
Revolving/Stores/Prepays	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Reserve for Econ Uncertainty (3%)	7,368,100	7,368,100	8,005,000	8,005,000	7,909,500	7,909,500	8,005,400	8,005,400
Assignment for Def Maint Tfr	2,000,000	2,000,000	0	0	0	0	0	0
Restricted Programs	3,823,253	3,823,253	3,823,253	3,823,253	0	0	0	0
Unappropriated Fund Balance	15,598,289	0	6,115,424	0	6,135,009	0	1,940,000	0
<i>Unappropriated Percent</i>	<i>6.4%</i>		<i>2.3%</i>	<i>2.3%</i>	<i>2.4%</i>		<i>0.7%</i>	<i>0.7%</i>

Notes:

Colton Joint Unified School District
Proposed Budget 2016-17 and MYP

- ¹ LCFF Funding increase based on May Revise COLAs, gap funding
- ² Includes \$528/ADA One-Time funding in 2015-16 and \$237/ADA estimated One-Time funding in 2016-17, removed in 2017-18
- ³ Decrease of remaining CTE funding in 2017-18
- ⁴ Projections include step and column movement of 1.6% certificated and 1.3% classified.
- ⁵ Projection includes estimated increases in state pension percentages for both STRS & PERS, and increased statutory benefits on step increases
- ⁶ Additional contributions to restricted programs primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS).
- ⁷ Amount of targeted On-Going reductions needed to eliminate deficit spending and obtain a positive fund balance in 2017-18
- ⁸ One-time estimated budget savings, totaling \$495,000, removed from 2015-16 Estimated Actual expenditures.
- ⁹ Beginning in 2016-17, transportation costs are budgeted and tracked in an unrestricted resource. Classified salaries and benefits, fuel and supply costs increased in unrestricted and decreased in restricted, offset by a decrease in contributions to restricted programs of just over \$2M.
- ¹⁰ Restricted State Revenue and Benefits both decreased \$2.7M due to new GASB 68 requirements and year-end booking of STRS in lieu costs.

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	216,330,443.00	4.19%	225,402,593.00	1.33%	228,397,865.00
2. Federal Revenues	8100-8299	13,730,588.00	0.00%	13,730,588.00	0.00%	13,730,588.00
3. Other State Revenues	8300-8599	14,845,433.00	-35.76%	9,536,633.00	0.00%	9,536,633.00
4. Other Local Revenues	8600-8799	11,080,562.00	0.00%	11,080,562.00	0.00%	11,080,562.00
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)		255,987,026.00	1.47%	259,750,376.00	1.15%	262,745,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				115,899,207.93		117,618,007.93
b. Step & Column Adjustment				2,103,800.00		1,877,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(385,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,899,207.93	1.48%	117,618,007.93	1.60%	119,495,807.93
2. Classified Salaries						
a. Base Salaries				38,652,869.03		39,215,269.03
b. Step & Column Adjustment				562,400.00		508,300.00
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	38,652,869.03	1.46%	39,215,269.03	1.30%	39,723,569.03
3. Employee Benefits	3000-3999	56,456,586.87	6.42%	60,083,687.00	7.71%	64,716,053.00
4. Books and Supplies	4000-4999	19,848,041.00	-39.45%	12,018,041.00	0.00%	12,018,041.00
5. Services and Other Operating Expenditures	5000-5999	24,916,920.00	11.33%	27,740,173.00	-13.78%	23,916,920.00
6. Capital Outlay	6000-6999	2,588,995.00	-68.95%	803,995.00	0.00%	803,995.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,364,725.00	0.00%	3,364,725.00	0.00%	3,364,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,354.00)	0.00%	(494,353.98)	0.00%	(494,354.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,600,000.00	-41.07%	3,300,000.00	0.00%	3,300,000.00
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)		266,832,990.83	-1.19%	263,649,543.98	1.21%	266,844,756.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,845,964.83)		(3,899,167.98)		(4,099,108.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,989,641.05		18,143,676.22		14,244,508.24
2. Ending Fund Balance (Sum lines C and D1)		18,143,676.22		14,244,508.24		10,145,399.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	3,823,253.02		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,004,989.00		7,909,500.00		8,005,400.00
2. Unassigned/Unappropriated	9790	6,115,434.20		6,135,008.24		1,939,999.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,143,676.22		14,244,508.24		10,145,399.28

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	8,004,989.00		7,909,500.00		8,005,400.00
c. Unassigned/Unappropriated	9790	6,115,434.20		6,135,008.24		1,939,999.28
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)		14,120,423.20		14,044,508.24		9,945,399.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.29%		5.33%		3.73%
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				
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)						
		21,833.58		22,400.00		22,400.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		266,832,990.83		263,649,543.98		266,844,756.96
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)		266,832,990.83		263,649,543.98		266,844,756.96
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,004,989.72		7,909,486.32		8,005,342.71
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,004,989.72		7,909,486.32		8,005,342.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	216,330,443.00	4.19%	225,402,593.00	1.33%	228,397,865.00
2. Federal Revenues	8100-8299	1,408,246.00	0.00%	1,408,246.00	0.00%	1,408,246.00
3. Other State Revenues	8300-8599	9,140,285.00	-58.08%	3,831,485.00	0.00%	3,831,485.00
4. Other Local Revenues	8600-8799	711,113.00	0.00%	711,113.00	0.00%	711,113.00
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	(21,258,114.00)	3.48%	(21,997,214.00)	4.03%	(22,883,180.00)
6. Total (Sum lines A1 thru A5c)		206,331,973.00	1.47%	209,356,223.00	1.01%	211,465,529.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,746,002.93		101,206,302.93
b. Step & Column Adjustment				1,845,300.00		1,619,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(385,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,746,002.93	1.46%	101,206,302.93	1.60%	102,825,602.93
2. Classified Salaries						
a. Base Salaries				29,938,907.03		30,388,007.03
b. Step & Column Adjustment				449,100.00		395,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,938,907.03	1.50%	30,388,007.03	1.30%	30,783,007.03
3. Employee Benefits	3000-3999	47,353,836.00	6.88%	50,613,636.00	8.14%	54,731,836.00
4. Books and Supplies	4000-4999	16,710,233.00	-46.86%	8,880,233.00	0.00%	8,880,233.00
5. Services and Other Operating Expenditures	5000-5999	17,065,558.00	-5.86%	16,065,558.00	0.00%	16,065,558.00
6. Capital Outlay	6000-6999	1,853,852.00	-96.29%	68,852.00	0.00%	68,852.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,364,725.00	0.00%	3,364,725.00	0.00%	3,364,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,455,176.13)	0.00%	(2,455,176.00)	0.00%	(2,455,176.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,600,000.00	-63.89%	1,300,000.00	0.00%	1,300,000.00
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)		217,177,937.83	-3.57%	209,432,137.96	2.93%	215,564,637.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(10,845,964.83)		(75,914.96)		(4,099,108.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,166,388.03		14,320,423.20		14,244,508.24
2. Ending Fund Balance (Sum lines C and D1)		14,320,423.20		14,244,508.24		10,145,399.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,004,989.00		7,909,500.00		8,005,400.00
2. Unassigned/Unappropriated	9790	6,115,434.20		6,135,008.24		1,939,999.28
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,320,423.20		14,244,508.24		10,145,399.28

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	8,004,989.00		7,909,500.00		8,005,400.00
c. Unassigned/Unappropriated	9790	6,115,434.20		6,135,008.24		1,939,999.28
(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)						
		14,120,423.20		14,044,508.24		9,945,399.28
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.						
Removed one-time 2016-17 expenditures for reorg, prof dev days, facilities, and textbooks from 2017-18 projections.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	12,322,342.00	0.00%	12,322,342.00	0.00%	12,322,342.00
3. Other State Revenues	8300-8599	5,705,148.00	0.00%	5,705,148.00	0.00%	5,705,148.00
4. Other Local Revenues	8600-8799	10,369,449.00	0.00%	10,369,449.00	0.00%	10,369,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	21,258,114.00	3.48%	21,997,214.00	4.03%	22,883,180.00
6. Total (Sum lines A1 thru A5c)		49,655,053.00	1.49%	50,394,153.00	1.76%	51,280,119.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,153,205.00		16,411,705.00
b. Step & Column Adjustment				258,500.00		258,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,153,205.00	1.60%	16,411,705.00	1.58%	16,670,205.00
2. Classified Salaries						
a. Base Salaries				8,713,962.00		8,827,262.00
b. Step & Column Adjustment				113,300.00		113,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,713,962.00	1.30%	8,827,262.00	1.28%	8,940,562.00
3. Employee Benefits	3000-3999	9,102,750.87	4.04%	9,470,051.00	5.43%	9,984,217.00
4. Books and Supplies	4000-4999	3,137,808.00	0.00%	3,137,808.00	0.00%	3,137,808.00
5. Services and Other Operating Expenditures	5000-5999	7,851,362.00	48.70%	11,674,615.00	-32.75%	7,851,362.00
6. Capital Outlay	6000-6999	735,143.00	0.00%	735,143.00	0.00%	735,143.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,960,822.13	0.00%	1,960,822.02	0.00%	1,960,822.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
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)		49,655,053.00	9.19%	54,217,406.02	-5.42%	51,280,119.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(3,823,253.02)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,823,253.02		3,823,253.02		0.00
2. Ending Fund Balance (Sum lines C and D1)		3,823,253.02		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,823,253.02		0.00		0.00
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)		3,823,253.02		0.00		0.00

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

CRITERIA AND STANDARDS



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	22,023.00	22,253.82	N/A	Met
Second Prior Year (2014-15)				
District Regular	22,202.00	22,340.45		
Charter School				
Total ADA	22,202.00	22,340.45	N/A	Met
First Prior Year (2015-16)				
District Regular	22,387.50	22,102.80		
Charter School		0.00		
Total ADA	22,387.50	22,102.80	1.3%	Not Met
Budget Year (2016-17)				
District Regular	21,958.44			
Charter School	0.00			
Total ADA	21,958.44			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Original ADA for 15-16 estimated increase in ADA which did not come to fruition. 15-16 and subsequent year ADA projections were revised based on recent trends.

- 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)

STANDARD 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)	23,200	23,362	N/A	Met
Second Prior Year (2014-15)				
District Regular	23,414	23,322		
Charter School				
Total Enrollment	23,414	23,322	0.4%	Met
First Prior Year (2015-16)				
District Regular	23,545	23,406		
Charter School				
Total Enrollment	23,545	23,406	0.6%	Met
Budget Year (2016-17)				
District Regular	23,274			
Charter School				
Total Enrollment	23,274			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	22,255	23,362	95.3%
Second Prior Year (2014-15)			
District Regular	22,109	23,322	
Charter School			
Total ADA/Enrollment	22,109	23,322	94.8%
First Prior Year (2015-16)			
District Regular	21,958	23,406	
Charter School	0		
Total ADA/Enrollment	21,958	23,406	93.8%
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.1%

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	21,834	23,274		
Charter School	0			
Total ADA/Enrollment	21,834	23,274	93.8%	Met
1st Subsequent Year (2017-18)				
District Regular	21,892	23,191		
Charter School				
Total ADA/Enrollment	21,892	23,191	94.4%	Met
2nd Subsequent Year (2018-19)				
District Regular	21,809	23,137		
Charter School				
Total ADA/Enrollment	21,809	23,137	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

STANDARD 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)	227,929,886.00	228,981,444.00	233,761,255.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	22,160.89	22,016.53	21,842.29
b. Prior Year ADA (Funded)		22,160.89	22,016.53
c. Difference (Step 1a minus Step 1b)		(144.36)	(174.24)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.65%	-0.79%
		-0.79%	-0.46%
Step 2 - Change in Funding Level		Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. Prior Year LCFF Funding		176,002,695.00	203,415,651.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)		14,085,771.00	10,164,814.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		14,085,771.00	10,164,814.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		8.00%	5.00%
		5.00%	1.74%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		7.35%	4.21%
		4.21%	1.28%
LCFF Revenue Standard (Step 3, plus/minus 1%):		6.35% to 8.35%	.28% to 2.28%
		3.21% to 5.21%	.28% to 2.28%

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)	13,827,928.00	9,630,636.00	9,630,636.00	9,630,636.00
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)	203,415,652.00	216,330,443.00	225,402,594.00	228,397,866.00
District's Projected Change in LCFF Revenue:		6.35%	4.19%	1.33%
LCFF Revenue Standard:		6.35% to 8.35%	3.21% to 5.21%	.28% to 2.28%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

STANDARD MET

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	126,991,279.49	141,754,383.53	89.6%
Second Prior Year (2014-15)	145,566,079.91	166,740,675.04	87.3%
First Prior Year (2015-16)	165,401,452.59	193,782,097.47	85.4%
Historical Average Ratio:			87.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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)	177,038,745.96	213,577,937.83	82.9%	Not Met
1st Subsequent Year (2017-18)	182,207,945.96	208,132,137.96	87.5%	Met
2nd Subsequent Year (2018-19)	188,340,445.96	214,264,637.96	87.9%	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)

2016-17 Ratio of District Salaries and Benefits to Total Unrestricted Expenditures is not met for 2016-17 due to approximately \$9,000,000 in non salary and benefits related expenditures being added to the budget.

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):	7.35%	4.21%	1.28%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.65% to 17.35%	-5.79% to 14.21%	-8.72% to 11.28%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.35% to 12.35%	-7.9% to 9.21%	-3.72% to 6.28%

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)	14,308,226.02		
Budget Year (2016-17)	13,730,588.00	-4.04%	Yes
1st Subsequent Year (2017-18)	13,730,588.00	0.00%	No
2nd Subsequent Year (2018-19)	13,730,588.00	0.00%	No

Explanation:
(required if Yes)

Decrease is due to lack of carry-over

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	21,478,193.00		
Budget Year (2016-17)	14,845,433.00	-30.88%	Yes
1st Subsequent Year (2017-18)	9,536,633.00	-35.76%	Yes
2nd Subsequent Year (2018-19)	9,536,633.00	0.00%	No

Explanation:
(required if Yes)

Changes from 15-16 to 16-17 and 16-17 and 16-17 to 17-18 is due to an on going decrease in one time revenues

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	11,286,576.00		
Budget Year (2016-17)	11,080,562.00	-1.83%	Yes
1st Subsequent Year (2017-18)	11,080,562.00	0.00%	No
2nd Subsequent Year (2018-19)	11,080,562.00	0.00%	No

Explanation:
(required if Yes)

Small decrease is due to budgeting grants/donations as received

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	15,885,014.31		
Budget Year (2016-17)	19,848,041.00	24.95%	Yes
1st Subsequent Year (2017-18)	12,018,041.00	-39.45%	Yes
2nd Subsequent Year (2018-19)	12,018,041.00	0.00%	No

Explanation:
(required if Yes)

Large increase from 15-16 to 16-17 is due to one time K-12 textbook adoptions; one time funds removed in 17-18

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

First Prior Year (2015-16)	24,142,410.38		
Budget Year (2016-17)	24,916,920.00	3.21%	No
1st Subsequent Year (2017-18)	27,740,173.00	11.33%	Yes
2nd Subsequent Year (2018-19)	23,916,920.00	-13.78%	Yes

Explanation:
(required if Yes)

Spending down restricted prior year fund balances; removed in 17-18

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)	47,072,995.02		
Budget Year (2016-17)	39,656,583.00	-15.76%	Not Met
1st Subsequent Year (2017-18)	34,347,783.00	-13.39%	Not Met
2nd Subsequent Year (2018-19)	34,347,783.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	40,027,424.69		
Budget Year (2016-17)	44,764,961.00	11.84%	Met
1st Subsequent Year (2017-18)	39,758,214.00	-11.18%	Not Met
2nd Subsequent Year (2018-19)	35,934,961.00	-9.62%	Not 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)

Decrease is due to lack of carry-over

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

Changes from 15-16 to 16-17 and 16-17 and 16-17 to 17-18 is due to an on going decrease in one time revenues

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

Small decrease is due to budgeting grants/donations as received

- 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)

Large increase from 15-16 to 16-17 is due to one time K-12 textbook adoptions; one time funds removed in 17-18

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

Spending down restricted prior year fund balances; removed in 17-18

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	266,832,990.83	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00		Amount Deposited ¹ for 2014-15 Fiscal Year	
c. Net Budgeted Expenditures and Other Financing Uses	266,832,990.83	8,004,989.72	4,465,013.22	4,465,013.22

	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
d. OMMA/RMA Contribution	7,221,325.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

STANDARD MET

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)	5,654,805.00	6,443,595.00	7,368,100.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,239,602.34	0.00	12,105,930.06
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)	11,894,407.34	6,443,595.00	19,474,030.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	188,610,675.96	219,464,971.16	245,600,858.51
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)	188,610,675.96	219,464,971.16	245,600,858.51
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.3%	2.9%	7.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	1.0%	2.6%

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)	(1,246,399.35)	141,816,267.30	0.9%	Met
Second Prior Year (2014-15)	2,226,170.96	167,990,255.04	N/A	Met
First Prior Year (2015-16)	6,416,288.75	195,257,097.47	N/A	Met
Budget Year (2016-17) (Information only)	(10,845,964.83)	217,177,937.83		

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)

STANDARD 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)	17,674,307.79	17,770,327.67	N/A	Met
Second Prior Year (2014-15)	17,951,587.27	16,523,928.32	8.0%	Not Met
First Prior Year (2015-16)	16,542,300.24	18,750,099.28	N/A	Met
Budget Year (2016-17) (Information only)	25,166,388.03			

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)

In 14-15, salary settlements were not included in the original budget

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):	21,834	21,892	21,809
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	266,832,990.83	263,649,543.98	266,844,756.96
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)	266,832,990.83	263,649,543.98	266,844,756.96
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,004,989.72	7,909,486.32	8,005,342.71
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,004,989.72	7,909,486.32	8,005,342.71

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,004,989.00	7,909,500.00	8,005,400.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,115,434.20	6,135,008.24	1,939,999.28
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,120,423.20	14,044,508.24	9,945,399.28
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.29%	5.33%	3.73%
District's Reserve Standard (Section 10B, Line 7):	8,004,989.72	7,909,486.32	8,005,342.71
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)

STANDARD 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:

NO KNOWN CONTINGENT LIABILITIES

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:

NO ONGOING EXPENDITURES FROM ONE TIME REVENUES

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:

NO ONE TIME EXPENDITURES FROM ONGOING REVENUES

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:

NO CONTINGENT REVENUES PROJECTED

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)	(18,553,588.78)			
Budget Year (2016-17)	(21,258,114.00)	2,704,525.22	14.6%	Not Met
1st Subsequent Year (2017-18)	(21,997,214.00)	739,100.00	3.5%	Met
2nd Subsequent Year (2018-19)	(22,883,180.00)	885,966.00	4.0%	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)	3,229,716.00			
Budget Year (2016-17)	5,600,000.00	2,370,284.00	73.4%	Not Met
1st Subsequent Year (2017-18)	3,300,000.00	(2,300,000.00)	-41.1%	Not Met
2nd Subsequent Year (2018-19)	3,300,000.00	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 is due to encroachment by 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) STANDARD 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)

During 16-17, one time transfer from the fund balance of Deferred Maint. and repayment to Fund 25 for solar project developer fees.

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

Project Information:
(required if YES)

N/A

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	12-0000	12-0000-7400	30,000
Certificates of Participation	6	01-0000-8011	01-0000-7400	3,496,182
General Obligation Bonds	25	51-9051	51-9051-7400	203,491,977
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2	01-xxxx	01-xxxx	2,065,776

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

CFD #2	22	94-0000-8600	94-0000-7400	4,109,167
CFD #3	30	49-0000-8600	49-0000-7400	5,338,775
TOTAL:				218,531,877

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	15,000	15,000	15,000	
Certificates of Participation	614,725	614,725	614,725	614,725
General Obligation Bonds	6,237,240	6,237,240	6,237,240	6,237,240
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CFD #2	277,906	325,000	325,000	325,000
CFD #3	316,848	315,000	315,000	315,000
Total Annual Payments:	7,461,719	7,506,965	7,506,965	7,491,965
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase of approximately \$46,000 will be funded from existing fund balance

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?

Pay-as-you-go

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

Self-Insurance Fund		Governmental Fund
0	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

38,649,524.00

b. OPEB unfunded actuarial accrued liability (UAAL)

38,649,524.00

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

Actuarial

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

Jul 01, 2013

5. OPEB Contributions

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4,320,419.00	4,426,144.00	4,426,144.00
1,594,975.00	1,594,975.00	1,594,975.00
1,594,975.00	1,594,975.00	1,594,975.00
86	86	86

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

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

7,065,058.00
6,863,575.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	2,134,846.00	2,134,846.00	2,134,846.00
b. Amount contributed (funded) for self-insurance programs	3,845,246.00	3,845,246.00	3,845,246.00

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	1,093.0	1,180.0	1,180.0	1,180.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

No unsettled negotiations for prior year; current year negotiations are in process
--

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?

No

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?

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

1,044,783

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1,300,000	1,300,000	1,300,000

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
18,355,065	19,639,919	21,014,713
100.0%	100.0%	100.0%
9.0%	7.0%	7.0%

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
1,849,319	2,103,800	1,877,800
1.9%	1.9%	1.9%

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.):

No other significant contract changes

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	725.0	1,014.0	1,014.0	1,014.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

No unsettled negotiations for prior year; current year negotiations are in process
--

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?

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

No	No	No
----	----	----

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

286,920

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
9,083,466	9,719,308	10,399,660
100.0%	100.0%	100.0%
12.0%	7.0%	7.0%

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
286,520	562,400	508,300
1.5%	1.5%	1.5%

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.):

No other significant contract changes

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	125.0	129.0	129.0	129.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A9- Mr. Jaime Ayala has retired; Dr. Frank Miranda has been Board approved as Acting Assistant Superintendent, Business Division
--

End of School District Budget Criteria and Standards Review

CASHFLOW



		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		42,123,439.00	30,722,687.00	25,425,435.00	30,098,433.00	18,157,076.00	15,338,274.00	23,905,946.00	27,004,892.00
B. RECEIPTS									
LCFF/Revenue Limit Sources		8,881,048.00	8,881,048.00	23,255,498.00	15,985,943.00	15,985,943.00	23,255,498.00	15,985,973.00	15,985,973.00
Principal Apportionment		179,900.00			3,600.00	695,200.00	1,880,800.00	2,265,500.00	314,100.00
Property Taxes									
Miscellaneous Funds									
Federal Revenue			72,700.00	1,855,700.00	175,600.00	336,200.00	1,727,400.00	814,000.00	852,000.00
Other State Revenue				670,000.00		78,455.00	2,600,974.00	3,594,173.00	
Other Local Revenue		4,400.00	8,300.00	1,128,600.00	790,900.00	733,300.00	747,500.00	1,877,300.00	754,000.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		9,065,348.00	8,962,048.00	26,909,798.00	16,956,043.00	17,829,098.00	30,212,172.00	24,536,946.00	17,906,073.00
C. DISBURSEMENTS									
Certificated Salaries		0.00	5,287,700.00	9,755,800.00	10,125,500.00	10,211,900.00	10,246,900.00	10,044,200.00	10,238,700.00
Classified Salaries		1,897,500.00	2,818,000.00	3,120,900.00	3,254,500.00	3,305,600.00	3,349,000.00	3,076,700.00	3,114,200.00
Employee Benefits		702,100.00	2,999,100.00	4,764,400.00	4,950,600.00	5,001,500.00	5,030,500.00	4,854,700.00	4,940,600.00
Books and Supplies		198,300.00	849,600.00	932,000.00	4,142,200.00	703,200.00	814,300.00	620,600.00	1,197,300.00
Services		606,700.00	2,673,400.00	1,663,700.00	2,674,600.00	1,325,700.00	2,203,800.00	1,735,300.00	886,900.00
Capital Outlay		431,500.00	431,500.00					431,500.00	
Other Outgo					900,000.00	100,000.00		500,000.00	
Interfund Transfers Out		2,000,000.00			1,300,000.00			175,000.00	
All Other Financing Uses									
TOTAL DISBURSEMENTS		5,836,100.00	15,059,300.00	20,236,800.00	27,347,400.00	20,647,900.00	21,644,500.00	21,438,000.00	20,377,700.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable		370,000.00	3,200,000.00	500,000.00	1,150,000.00				3,930,000.00
Due From Other Funds									
Stores									
9320									
Prepaid Expenditures									
9330									
Other Current Assets									
9340									
Deferred Outflows of Resources									
9490									
SUBTOTAL		370,000.00	3,200,000.00	500,000.00	1,150,000.00	0.00	0.00	0.00	3,930,000.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds		15,000,000.00	2,400,000.00	2,500,000.00	2,700,000.00				
9610									
Current Loans									
9640									
Unearned Revenues									
9650									
Deferred Inflows of Resources									
9690									
SUBTOTAL		15,000,000.00	2,400,000.00	2,500,000.00	2,700,000.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
9910									
TOTAL BALANCE SHEET ITEMS		0.00	800,000.00	(2,000,000.00)	(1,550,000.00)	0.00	0.00	0.00	3,930,000.00
E. NET INCREASE/DECREASE (B - C + D)		(11,400,752.00)	(5,297,252.00)	4,672,998.00	(11,941,357.00)	(2,818,802.00)	8,567,672.00	3,098,946.00	1,458,373.00
F. ENDING CASH (A + E)		30,722,687.00	25,425,435.00	30,098,433.00	18,157,076.00	15,338,274.00	23,905,946.00	27,004,892.00	28,463,265.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2016-17 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	28,463,265.00	31,952,563.00	28,961,105.00	27,011,248.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019	23,255,498.00	15,985,943.00	15,985,943.00	23,255,499.00		206,699,807.00	
Principal Apportionment	8020-8079	140,900.00	1,424,300.00	2,289,600.00	436,736.00		9,630,636.00	
Property Taxes	8080-8099						0.00	
Miscellaneous Funds	8100-8299	128,000.00	268,400.00	1,977,000.00	5,800.00	6,369,788.00	13,730,588.00	
Federal Revenue	8300-8599	2,950,000.00	993,199.00			3,106,632.00	14,845,433.00	
Other State Revenue	8600-8799	881,200.00	940,700.00	1,813,000.00	858,300.00	543,062.00	11,080,562.00	
Other Local Revenue	8910-8929						0.00	
Interfund Transfers In	8930-8979						0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS		27,355,598.00	19,612,542.00	22,065,543.00	24,556,335.00	10,019,482.00	255,987,026.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	10,678,500.00	10,339,300.00	10,123,200.00	10,317,000.00	8,530,507.93	115,899,207.93	
Classified Salaries	2000-2999	3,340,800.00	3,243,700.00	3,177,400.00	3,177,400.00	1,777,169.00	38,652,869.03	
Employee Benefits	3000-3999	5,187,100.00	5,025,700.00	4,921,200.00	4,992,900.00	3,086,186.00	56,456,586.87	
Books and Supplies	4000-4999	1,441,700.00	1,537,600.00	2,373,300.00	1,300,000.00	3,737,941.00	19,848,041.00	
Services	5000-5999	2,718,200.00	2,057,700.00	2,020,300.00	742,600.00	3,608,020.00	24,916,920.00	
Capital Outlay	6000-6599				431,500.00	862,995.00	2,588,995.00	
Other Outgo	7000-7499	500,000.00	400,000.00	300,000.00	500,000.00	(329,629.00)	2,870,371.00	
Interfund Transfers Out	7600-7629			1,100,000.00	1,025,000.00		5,600,000.00	
All Other Financing Uses	7630-7699						0.00	
TOTAL DISBURSEMENTS		23,866,300.00	22,604,000.00	24,015,400.00	22,486,400.00	21,273,189.00	266,832,990.83	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199						50,000.00	
Accounts Receivable	9200-9299						9,150,000.00	
Due From Other Funds	9310						0.00	
Stores	9320						150,000.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	9,350,000.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						22,600,000.00	
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	22,600,000.00	
Nonoperating								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(13,250,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		3,489,298.00	(2,991,458.00)	(1,949,857.00)	2,069,935.00	(11,253,707.00)	(10,845,964.83)	
F. ENDING CASH (A + E)		31,952,563.00	28,961,105.00	27,011,248.00	29,081,183.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							18,027,474.17	

CURRENT EXPENSE FORMULA



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	115,899,207.93	301	0.00	303	115,899,207.93	305	1,324,479.00		307	114,574,728.93	309
2000 - Classified Salaries	38,652,869.03	311	26,500.00	313	38,626,369.03	315	4,155,545.00		317	34,470,824.03	319
3000 - Employee Benefits	56,456,586.87	321	4,489.00	323	56,452,097.87	325	1,883,664.00		327	54,568,433.87	329
4000 - Books, Supplies Equip Replace. (6500)	19,848,041.00	331	1.00	333	19,848,040.00	335	2,143,893.00		337	17,704,147.00	339
5000 - Services... & 7300 - Indirect Costs	24,422,566.00	341	183,789.00	343	24,238,777.00	345	3,658,193.00		347	20,580,584.00	349
TOTAL					255,064,491.83	365			TOTAL	241,898,717.83	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			55.31%
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)	55.31%
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).	241,898,717.83
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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INTERFUND ACTIVITIES



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(63,419.00)	0.00	(494,354.00)				
Other Sources/Uses Detail					0.00	5,600,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	31,243.00	0.00	93,854.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,076.00	0.00	400,500.00	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	25,000.00	0.00						
Other Sources/Uses Detail					2,300,000.00	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					2,000,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,230,000.00	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	1,230,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					1,300,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	63,419.00	(63,419.00)	494,354.00	(494,354.00)	6,830,000.00	6,830,000.00		